

Mount Pleasant Central School District

2022-2023 Adopted Budget

**Dr. Peter Giarrizzo
Superintendent of Schools**

BOARD OF EDUCATION

**Michael Horan, President
Sara Beaty, Vice President
Vincent Graci
Michael Griffin
Laura Michalec Olszewski
Christopher Pinchiaroli
Colleen Scaglione Neglia**



Educating All Children for Their Future

Budget Highlights

Total Budget	\$69,817,961
Budget-to-Budget Change	\$2,656,961
Budget-to-Budget Change	3.96%
Tax Levy Increase (Tax Levy increase is at the Tax Cap)	2.12%
Estimated Tax Rate Change	1.56%
Estimated Increase on Average Assessment of \$8,500	\$15.57/month \$186.83/year

10-Year Trends

Fiscal Year	Budget-to-Budget Change	Tax Levy Change	Tax Rate Change**	Assessment Change
2013-2014	3.10%	2.55%	2.87%	-1.21%
2014-2015	6.16%	3.73%	3.87%	-0.42%
2015-2016	6.06%	2.72%	-0.08%	1.98%
2016-2017	-0.33%	2.64%	3.92%	-0.13%
2017-2018	0.03%	1.28%	1.43%	0.07%
2018-2019	4.81%	4.68%	4.29%	-2.21%
2019-2020	3.65%	4.22%	3.74%	0.55%
2020-2021	1.96%	2.06%	1.44%	0.68%
2021-2022	2.60%	1.84%	1.71%	0.26%
2022-2023*	3.96%	2.12%	1.56%	0.55%

*Proposed

**Tax Rate change for Town of Mt. Pleasant properties

Tax Rate Comparison 2021-2022
(Town of Mt. Pleasant only)

District	Tax Rate per \$1000 of Assessed Value	Rank
Tarrytown	\$1,598.15	1
Chappaqua	\$1,584.96	2
Briarcliff Manor	\$1,538.65	3
Pleasantville	\$1,524.40	4
Valhalla	\$1,521.79	5
Mt. Pleasant	\$1,412.40	6
Byram Hills	\$1,223.32	7
Pocantico Hills	\$676.13	8

Computation of Real Property Tax	Town of Mt. Pleasant	Town of North Castle
Assessed Value (as of 3/31/22)	\$ 40,674,156	\$1,408,302
Equalization Rate	0.0131	0.0224
Full Value	\$ 3,104,897,405	\$62,870,625
Percentage of Tax Levy	98.02%	1.98%
	Town of Mt. Pleasant	Town of North Castle
Estimated Amt. of Tax Levy	\$58,342,318	\$1,181,365
Est. Tax Rate/\$1,000 Assess 2022-2023	\$1,434.38	\$838.86
Final 2021-2022	\$1,412.40	\$813.13
Est. \$ Change	\$21.98	\$25.73
Est. % Change	1.56%	3.16%

Enrollment Data

<u>Year</u>	<u>K-5</u>	<u>6-8</u>	<u>9-12</u>	<u>Total</u>
2017-2018	910	442	554	1,906
2018-2019	925	439	537	1,901
2019-2020	919	425	561	1,905
2020-2021	932	422	547	1,901
2021-2022	926	436	525	1,887
2022-2023*	936	426	521	1,883

***Projected**

This data reflects children attending Mt. Pleasant schools

Staffing Changes

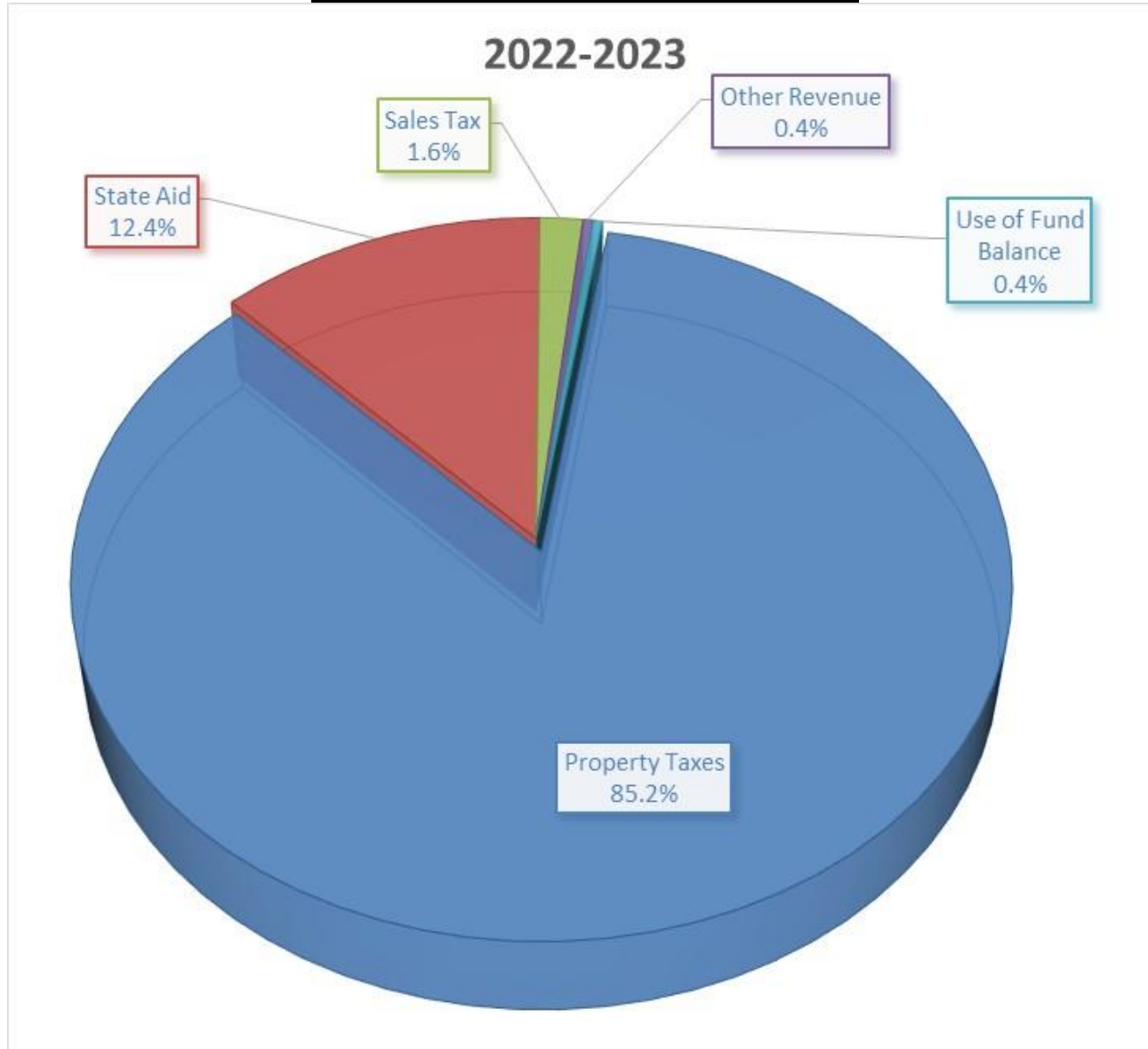
Building	Teachers	TAs	Clerical	Custodial	Aides/Monitors	Administrators
HES	+1.0				+1.0	
CES	+3.3					
WMS	-0.7					
WHS	+3.2				+4.0	
District			+0.2		-2.0	

The Full Time Equivalent (FTE) listed above reflect the net changes per building by employee type.

Revenue Summary

	2021-2022 Budget	2022-2023 Budget	Change \$	Change %
Property Taxes	58,287,140	59,523,683	1,236,543	2.12%
State Aid	7,274,460	8,654,878	1,380,418	18.98%
Other Revenue Sources	1,149,400	1,389,400	240,000	20.88%
Appropriated Fund Balance	450,000	250,000	-200,000	-44.44%
Total Revenue	67,161,000	69,817,961	2,656,961	3.96%

Sources of Revenue



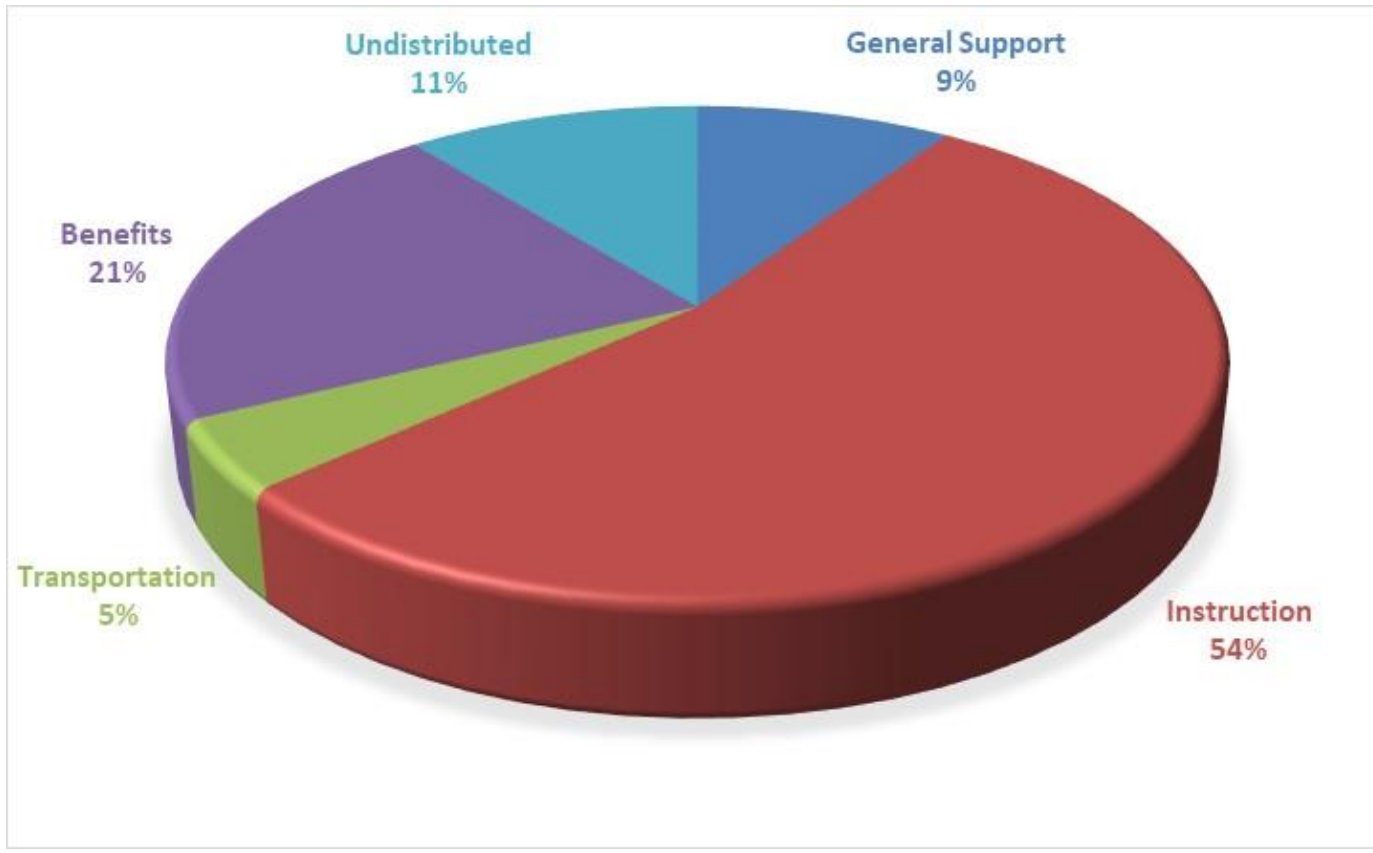
Revenue Detail

	2021-2022 BUDGET	2022-2023 BUDGET	CHANGE \$	CHANGE %
Tax Levy	58,287,140	59,523,683	1,236,543	2.12%
PILOT Agreements	3,900	3,900	-	0.00%
Non-Property Tax - County Sales tax	900,000	1,130,000	230,000	25.56%
Charges For Services				
Student Charges	25,000	25,000	-	0.00%
Tuition	-	-	-	0.00%
Other Charges - Other Gov't	10,000	5,000	(5,000)	-50.00%
Use of Money and Property				
Interest	20,000	25,000	5,000	25.00%
Rental of Real Property - Individual	10,000	20,000	10,000	100.00%
Insurance Recoveries	5,000	5,000	-	0.00%
Lost Book Fees	500	500	-	0.00%
Miscellaneous				
Refund Prior Year - BOCES	75,000	75,000	-	0.00%
Refund Prior Year - Other	50,000	50,000	-	0.00%
Unclassified	50,000	50,000	-	0.00%
State Aid				
Basic Formula Aid/Excess Cost/Other	6,065,544	7,403,625	1,338,081	22.06%
BOCES Aid	1,041,033	1,068,987	27,954	2.69%
Textbook/Software/Library Aid	167,883	182,266	14,383	8.57%
Appropriated Fund Balance	450,000	250,000	(200,000)	-44.44%
TOTAL REVENUE	67,161,000	69,817,961	2,656,961	3.96%

Expenditure Summary

	2021-2022		2022-2023	\$ CHANGE	% CHANGE
	BUDGET		BUDGET		
General Support	\$ 6,156,344	\$	6,547,002	\$ 390,658	6.35%
Instruction	\$ 36,425,412	\$	37,607,690	\$ 1,182,278	3.25%
Transportation	\$ 3,122,074	\$	3,177,502	\$ 55,429	1.78%
Benefits	\$ 14,488,529	\$	14,968,122	\$ 479,593	3.31%
Undistributed	\$ 6,968,641	\$	7,517,645	\$ 549,004	7.88%
TOTAL BUDGET	\$ 67,161,000	\$	69,817,961	\$ 2,656,961	3.96%

Distribution of Expenditures



Expenditure Detail

Board of Education

These budget categories cover expenses for membership dues, attendance at conferences and other Board expenses. The District is led by a seven-member Board of Education (BOE) that performs policy-making functions for the District. The BOE receives no compensation for their service.

BUDGET CODE	DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A 1010 400 07 4000	CONTRACTUAL SERVICES	-	3,121	3,090	2,000		
A 1010 400 07 4001	SCHOOL BOARD DUES	14,604	16,000	14,681	16,000		
A 1010 400 07 4002	LEGAL ADVERTISEMENT	5,716	11,628	7,789	11,628		
A 1010 400 07 4700	CONFERENCE & TRAVEL	260	10,379	5,310	5,379		
A 1010 450 07 5000	MATERIALS & SUPPLIES	771	1,301	682	1,301		
A 1010 450 07 5400	POSTAGE	5,242	11,000	11,329	11,000		
A 1010 490 07 4000	BOCES SERVICES	18,264	30,091	34,626	35,319		
		<u>44,857</u>	<u>83,520</u>	<u>77,506</u>	<u>82,626</u>	(894)	-1.1%

District Clerk/Meeting

The District Clerk records minutes of the Board meetings and coordinates election procedures. These budget categories cover expenses and operations of the District Clerk’s office, the annual District meeting, and the salary for the District Clerk. They also cover expenses related to the annual budget vote and Board members’ elections.

BUDGET CODE		DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A 1040 160 07 1300		SALARIES - CLERICAL	85,508	84,384	86,838	86,522		
A 1040 400 07 4700		CONFERENCE & TRAVEL	15	362	15	1,020		
A 1040 400 07 4800		COPIER EXPENSE	-	1,600	-	1,000		
A 1040 450 07 5000		MATERIALS & SUPPLIES	34	561	15	550		
			<u>85,557</u>	<u>86,907</u>	<u>86,868</u>	<u>89,092</u>	<u>2,185</u>	<u>2.5%</u>
A 1060 400 07 4000		CONTRACTUAL EXP - ELECTION / VOTE	4,162	30,929	7,569	25,430		
A 1060 450 07 5000		MATERIALS/SUPPLY - ELECTION / VOTE	2,150	4,357	3,000	4,357		
A 1060 490 07 4000		BOCES SERVICES	9,160	9,604	9,604	9,180		
			<u>15,472</u>	<u>44,890</u>	<u>20,174</u>	<u>38,967</u>	<u>(5,923)</u>	<u>-13.2%</u>

Central Administration

This budget category includes the salary of the Superintendent of Schools and the Clerical salaries for the Superintendent's office. The salaries of non-represented employees are determined by the Board of Education based upon year-end evaluations. Also included are costs for contractual expenses and supplies.

BUDGET CODE	DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A 1240 150 07 1000	SALARIES	255,019	275,000	277,100	275,000		
A 1240 160 07 1500	SALARIES - CLERICAL	116,082	117,353	117,373	141,917		
A 1240 160 07 1530	SALARY - OT/ PT CLERICAL	919	2,000	900	2,000		
A 1240 400 07 4000	CONTRACTUAL EXPENSE	24,688	8,578	14,321	8,578		
A 1240 400 07 4700	CONFERENCE & TRAVEL	338	5,202	2,574	4,000		
A 1240 400 07 4800	COPIER EXPENSE	-	5,000	-	3,000		
A 1240 450 07 5000	MATERIALS & SUPPLIES	1,185	10,200	5,262	10,200		
A 1240 450 07 5001	SUBSCRIPTIONS	110	832	-	832		
A 1240 450 07 5400	POSTAGE	322	500	269	500		
		<u>398,663</u>	<u>424,665</u>	<u>417,799</u>	<u>446,027</u>	<u>21,363</u>	<u>5.0%</u>

Business Administration

Salary codes reflect a portion of the salary of the Director of Business Administration and contractual staff salaries. Also included are costs for fiscal advisors, actuarial services, maintenance and technical support fees for the financial software package, the lease for the District-wide postage meter, and leases for copiers through BOCES.

BUDGET CODE	DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A 1310 150 07 1000	SALARIES	144,075	145,350	138,235	136,800		
A 1310 160 07 1500	SALARIES - CLERICAL	159,591	164,625	167,555	201,689		
A 1310 160 07 1530	SALARY - OT/ PT CLERICAL	-	500	274	500		
A 1310 200 07 2000	EQUIPMENT	2,160	3,675	525	3,675		
A 1310 400 07 4000	CONTRACTUAL EXPENSE	24,638	23,722	46,725	39,213		
A 1310 400 07 4700	CONFERENCE & TRAVEL	460	2,500	2,795	2,500		
A 1310 400 07 4800	COPIER EXPENSE	-	7,000	-	4,000		
A 1310 450 07 5000	MATERIALS & SUPPLIES	4,614	6,250	5,234	6,250		
A 1310 450 07 5400	POSTAGE	832	5,463	1,013	5,000		
A 1310 490 07 4000	BOCES SERVICES	90,651	91,366	90,940	92,360		
		<u>427,021</u>	<u>450,450</u>	<u>453,296</u>	<u>491,987</u>	<u>41,537</u>	<u>9.2%</u>

Auditing

The auditing cost is for the external audit of the District’s financial records, the internal auditor, and the claims auditor. In 2020-2021, the District completed a competitive request for proposals (RFP) for internal auditors and in 2021-2022 an RFP for external auditors, the cost of which is included in this budget. New RFPs will be issued again at the conclusion of the five-year term for both firms.

Treasurer

This category covers the cost of the District Treasurer.

<u>BUDGET CODE</u>	<u>DESCRIPTION</u>	<u>ACTUAL 20/21</u>	<u>ADOPTED BUDGET 21/22</u>	<u>ESTIMATED ACTUAL 21/22</u>	<u>PROPOSED BUDGET 22/23</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
A 1320 400 07 4000	AUDITING SERVICES	62,344	65,200	62,344	65,200	-	0.0%
A 1325 160 07 1300	SALARIES	98,277	100,518	105,518	102,478		
A 1325 400 07 4000	CONTRACTUAL EXPENSE	354	1,250	650	1,000		
		98,631	101,768	106,168	103,478	1,710	1.7%

Legal/Personnel/Public Information

The legal code includes a basic retainer and fees for general representation, special education representation, and the cost of litigation.

Personnel costs include recruitment and position advertisements. Also included is the salary of the Executive Assistant for Human Resources and part-time clerical staff.

The Public Information codes include the cost of printing newsletters and the compensation for the Communications Coordinator and the Videographer.

BUDGET CODE	DESCRIPTION	ACTUAL	ADOPTED	ESTIMATED	PROPOSED	\$	%
		20/21	BUDGET 21/22	ACTUAL 21/22	BUDGET 22/23		
A 1420 400 07 4000	LEGAL	192,095	208,204	202,706	210,000		
A 1420 490 07 4000	BOCES SERVICES	2,914	4,682	3,340	4,682		
		<u>195,009</u>	<u>212,886</u>	<u>206,046</u>	<u>214,682</u>	1,796	0.8%
A 1430 160 07 1300	SALARIES	125,491	126,684	114,356	130,319		
A 1430 400 07 4000	CONTRACTUAL SERVICES	2,360	-	2,160	-		
A 1430 400 07 4700	CONFERENCE & TRAVEL	189	1,728	-	1,700		
A 1430 400 07 4800	COPIER EXPENSE	-	2,000	-	1,000		
A 1430 450 07 5000	MATERIALS & SUPPLIES	1,701	1,188	514	1,188		
A 1430 490 07 4000	BOCES SERVICES	8,583	21,203	9,605	15,903		
		<u>138,325</u>	<u>152,803</u>	<u>126,635</u>	<u>150,110</u>	(2,693)	-1.8%
A 1480 160 07 0000	SALARIES - COMMUNICATIONS & VIDEOGRAPHE	55,168	62,587	13,706	14,437		
A 1480 400 07 4000	CONTRACTUAL EXPENSE	-	9,300	119,800	110,000		
A 1480 450 07 5000	MATERIALS & SUPPLIES	5,911	8,424	8,314	8,597		
A 1480 490 07 4000	BOCES SERVICES	4,124	9,486	4,135	4,157		
		<u>65,202</u>	<u>89,797</u>	<u>145,956</u>	<u>137,191</u>	47,394	52.8%

Operations of Plant

The District owns and maintains the Hawthorne Elementary School, the Columbus Elementary School, the Westlake Campus, including the Middle School, High School and District Office, and several athletic fields. In addition to normal school day activities and functions, these facilities are used by community groups, and for various local elections on evenings and weekends.

Noted in this section are expenses related to the operation of the District's physical plant. The operations salaries include the costs of custodial staff and overtime. Equipment, contractual expenses, materials, and supplies are also included in this category.

Electricity, telephone, heating fuel, natural gas and water costs have been budgeted according to estimates from the utility companies and historical usage. Services such as cartage, snow removal and security are also included in these codes. Gasoline for District owned vehicles and salt for District roads and walkways are purchased from the Town of Mount Pleasant at their cost.

Included in this budget area are funds to address maintenance needs of athletic surfaces, buildings, grounds/landscaping, and ongoing repair service for District infrastructure.

Included in the BOCES code is the funding for the District's phone service, which generates State aid.

BUDGET CODE					DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A	1620	160	07	1000	SALARY - B&G SUPERVISOR	139,433	140,080	152,815	165,000		
A	1620	160	01	1600	SALARIES - CUSTODIAL CES	218,961	225,222	227,338	233,913		
A	1620	160	02	1600	SALARIES - CUSTODIAL HES	238,882	247,772	240,128	249,986		
A	1620	160	04	1600	SALARIES - CUSTODIAL WHS	284,203	290,340	289,404	289,512		
A	1620	160	05	1600	SALARIES - CUSTODIAL WMS	284,829	291,686	282,245	288,169		
A	1620	160	07	1630	SALARIES - CUSTODIAL OT DW	189,291	80,000	182,499	100,000		
A	1620	200	07	2000	EQUIPMENT	16,877	20,000	11,854	20,000		
A	1620	400	07	4200	CONTRACTUAL EXPENSE	113,334	171,126	189,423	178,292		
A	1620	400	07	4207	BUILDING SERVICE	28,753	52,500	41,689	56,500		
A	1620	400	07	4220	SNOW REMOVAL	47,180	45,000	57,140	50,000		
A	1620	400	07	4230	TREE SERVICE	1,635	20,000	18,922	10,000		
A	1620	400	07	4240	CARTAGE SERVICE	65,696	65,000	91,000	90,000		
A	1620	400	07	4245	LANDSCAPE & GROUNDS MAINTENANCE	49,056	45,000	45,000	50,000		
A	1620	400	07	4246	SPORTS FIELD & GROUNDS MAINTENANCE	406	10,000	14,194	20,000		
A	1620	400	07	4255	HEALTH AND SAFETY	7,600	20,000	104,999	18,500		
A	1620	400	07	4410	UTILITIES - OIL	-	5,000	-	5,000		
A	1620	400	07	4420	UTILITIES - GAS	106,711	190,000	115,000	180,000		
A	1620	400	07	4430	UTILITIES - ELECTRIC	295,368	295,900	325,000	355,000		
A	1620	400	07	4440	UTILITIES - WATER	10,474	25,000	13,000	25,000		
A	1620	400	07	4450	UTILITIES - TELEPHONE	13,873	30,000	14,000	20,000		
A	1620	400	07	4700	CONFERENCE & TRAVEL	1,318	3,000	2,243	3,000		
A	1620	450	07	5000	MATERIALS & SUPPLIES	205,118	120,000	74,948	124,800		
A	1620	490	07	4000	BOCES SERVICE	176,118	176,507	165,371	161,924		
						<u>2,495,115</u>	<u>2,569,133</u>	<u>2,658,210</u>	<u>2,694,596</u>	<u>125,463</u>	<u>4.9%</u>

Maintenance of Plant

The maintenance salaries include costs of maintenance staff and overtime.

This category covers the maintenance of all boilers and heating controls, repairs for electrical and plumbing systems, blacktop, security and the maintenance of facilities and all fields.

Included in this budget is funding for routine facility repairs and school security cameras. Funding for architects, engineers and construction management services are also included in these codes to plan for and expedite capital improvement projects.

BUDGET CODE	DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A 1621 160 07 1600	SALARIES - DW	204,416	205,444	207,482	211,955		
A 1621 160 07 1630	SALARIES - OT	9,535	5,000	15,000	5,000		
A 1621 200 07 2000	EQUIPMENT	16,142	20,000	16,260	20,000		
A 1621 200 07 4250	BUILDING SERVICE	22,524	20,000	19,934	20,000		
A 1621 400 07 4275	ARCHITECT CONSULTANT	31,590	50,000	25,000	50,000		
A 1621 400 07 4280	MAINTENANCE PROJECTS - SPECIAL	155,949	144,000	257,915	132,500		
A 1621 400 07 4540	REPAIRS - OTHER	255,790	200,000	331,026	290,000		
A 1621 450 07 5000	MATERIALS & SUPPLIES	115,053	105,000	124,575	105,000		
		<u>810,999</u>	<u>749,444</u>	<u>997,192</u>	<u>834,455</u>	<u>85,011</u>	<u>11.3%</u>

Central Data Processing

This area of the budget contains funding for District servers, student data software, data warehousing, special education software, the District website and e-mail, and technical support. The District receives BOCES aid for these expenditures. Also included in this area is one full-time Data Specialist and one full-time Sr. Office Assistant for Automated Systems responsible for compliance with all State reporting mandates. In 2019-2020, the District transitioned to a full-time Director of Technology and Data to replace the services previously provided through the Lower Hudson Regional Information Center (LHRIC). A portion of the costs associated with the Technology Department is funded through this area of the budget with the balance included in the Instructional Technology area.

BUDGET CODE	DESCRIPTION	ACTUAL	ADOPTED	ESTIMATED	PROPOSED	\$	%
		20/21	BUDGET 21/22	ACTUAL 21/22	BUDGET 22/23		
A 1680 150 07 1000	SALARIES - TECHNOLOGY DIRECTOR	85,860	86,292	67,835	99,000		
A 1680 160 07 1500	SALARIES - CLERICAL	71,358	118,827	112,375	121,989		
A 1680 400 07 4700	CONFERENCE & TRAVEL	-	500	-	500		
A 1680 490 07 4000	BOCES - CENTRAL DATA PROCESSING	225,282	223,104	266,281	277,172		
		<u>382,500</u>	<u>428,723</u>	<u>446,490</u>	<u>498,661</u>	69,938	16.3%

Insurance/Assessments/Refunds/BOCES Administrative Charge

The insurance category encompasses costs of fire, theft, extended coverage on buildings and equipment, general liability, boiler, automobile and student activities. The District replaced four oil tanks in previous years and therefore, was able to reduce its liability insurance.

Taxes and Assessments are the District’s share of the Town/County assessments for sewer and water taxes.

Refund of Real Property Taxes is the amount the District pays for tax certiorari settlements or judgments. The District maintains a Tax Certiorari Reserve to fund these payments, limiting the impact of these refunds on current or future District resources.

The Administrative costs for Southern Westchester BOCES appear in this section and include the central administration and retiree health costs for SWBOCES employees. This organization assists local school districts through the sharing of services. BOCES aid is received for these expenditures.

BUDGET CODE	DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A 1910 400 07 4610	INSURANCE - FIRE & LIABILITY	225,538	252,852	231,653	243,286	(9,566)	-3.8%
A 1950 400 07 4000	TAXES & ASSESSMENTS	80,564	125,000	125,000	125,000	-	0.0%
A 1964 400 07 4000	REFUND PROPERTY TAXES	1,205,908	-	1,017,809	-	-	0.0%
A 1981 490 07 4000	BOCES - ADMIN. CHARGES	299,117	318,307	318,307	331,644	13,337	4.2%

Curriculum Development Supervision

Included in this budget area is the position of Director of Curriculum, Instruction and Administrative Services as well as clerical support for this Director. The District continues to provide funds for program development and District-wide efforts to strengthen the instructional program. In addition, the District provides opportunities for teachers to develop innovative teaching strategies and to sustain the expectation that all staff will maintain high levels of performance. The District is focused on the implementation of the New York State Next Generation Learning standards, as well as creating learner-centered classrooms.

Funds for supplies and contractual expenditures associated with curriculum, including new teacher mentoring, membership in the Tri-State Consortium, curriculum mapping, an assessment and data analysis system, and a teacher evaluation system required to comply with the APPR legislation are also budgeted in this area.

The staff development program includes instructional improvement, differentiated instruction, cognitive development theory, technology integration, social and emotional learning, Literacy, STEAM initiative, Advance Placement (AP), International Baccalaureate and training for staff who have special education students and English Language Learners in their classes among other instructional areas.

BUDGET CODE	DESCRIPTION	ACTUAL 20/21	ADOPTED	ESTIMATED ACTUAL 21/22	PROPOSED	\$ CHANGE	% CHANGE
			BUDGET 21/22		BUDGET 22/23		
A 2010 150 07 1000	SALARIES	185,000	188,700	188,700	188,700		
A 2010 150 07 1100	SALARIES-SUMMER	30,276	52,003	48,965	62,643		
A 2010 150 07 1150	SALARY - MENTOR PROGRAM	5,871	4,800	-	9,600		
A 2010 160 07 1500	SALARIES-CLERICAL	49,472	52,222	56,670	54,909		
A 2010 160 07 1530	SALARIES - CLERICAL OT	253	1,000	-	1,000		
A 2010 400 07 4000	CONTRACTUAL EXPENSE	16,060	14,500	20,908	59,500		
A 2010 400 07 4002	MEMBERSHIP DUES - ED ORGANIZATIONS	5,286	5,280	4,755	5,880		
A 2010 400 07 4003	TUITION REIMBURSEMENT	9,150	12,000	18,448	24,000		
A 2010 400 07 4700	CONFERENCES/TRAVEL - DW	5,185	48,300	8,661	59,600		
A 2010 400 07 4701	CONFERENCES/TRAVEL - DIRECTOR	494	4,000	2,000	4,000		
A 2010 400 07 4800	COPIER EXPENSE	-	1,000	-	1,000		
A 2010 450 07 5000	MATERIALS & SUPPLIES	65,368	111,000	33,674	80,300		
A 2010 450 07 5400	POSTAGE	-	100	26	100		
A 2010 490 07 4000	BOCES SERVICES	77,074	150,986	102,774	114,417		
		449,489	645,891	485,580	665,649	19,758	3.1%

Supervision – Regular Day

The supervision and administration of instructional programs falls under the leadership of the four Principals and three Assistant Principals. Expenditures are for coordination, supervision and administration of instructional programs. Funding is included for the salaries of the High School Principal, Middle School Principal, Elementary School Principals, High School Assistant Principal, Middle School Assistant Principal, and a shared Assistant Principal at the elementary schools. Non-instructional salaries provide for clerical positions assigned to the Principals' offices. Contractual services provide funds for service contracts for the schools' offices, copier leases, graduation ceremonies, and expenditures to print materials sent to parents.

BUDGET CODE					DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A	2020	150	01	1000	SALARIES - CES	265,174	264,673	268,993	268,553		
A	2020	150	02	1000	SALARIES - HES	259,919	259,422	264,738	264,237		
A	2020	150	04	1000	SALARIES - WHS	369,896	369,194	374,265	376,059		
A	2020	150	05	1000	SALARIES - WMS	349,481	350,881	355,703	355,023		
A	2020	160	01	1500	SALARIES - CES CLERICAL	99,932	103,763	106,516	109,133		
A	2020	160	02	1500	SALARIES - HES CLERICAL	105,971	103,225	100,932	110,594		
A	2020	160	04	1500	SALARIES - WHS CLERICAL	125,836	128,915	132,468	135,700		
A	2020	160	05	1500	SALARIES - WMS CLERICAL	125,092	130,385	133,751	136,958		
A	2020	160	01	1530	SALARIES - CES OT	-	570	-	570		
A	2020	160	02	1530	SALARIES - HES OT	1,381	3,534	1,855	3,173		
A	2020	160	04	1530	SALARIES - WHS OT	134	-	-	-		
A	2020	200	01	2000	EQUIPMENT - CES	-	-	-	5,000		
A	2020	200	04	2000	EQUIPMENT - WHS	1,737	5,000	3,252	11,000		
A	2020	200	05	2000	EQUIPMENT - WMS	-	6,039	5,988	500		
A	2020	400	01	4000	CONTRACTUAL EXPENSE - CES	6,716	2,625	780	2,625		
A	2020	400	02	4000	CONTRACTUAL EXPENSE - HES	5,676	1,200	588	1,450		
A	2020	400	04	4000	CONTRACTUAL EXPENSE - WHS	9,987	8,700	7,316	9,550		
A	2020	400	05	4000	CONTRACTUAL EXPENSE - WMS	2,950	4,500	4,500	5,750		
A	2020	450	01	5000	MATERIALS/SUPPLIES - CES	1,592	1,800	805	2,000		
A	2020	450	02	5000	MATERIALS/SUPPLIES - HES	5,339	5,800	4,957	5,925		
A	2020	450	04	5000	MATERIALS/SUPPLIES - WHS	10,274	12,525	11,369	13,400		
A	2020	450	05	5000	MATERIALS/SUPPLIES - WMS	6,241	8,090	8,652	9,450		
A	2020	450	01	5400	POSTAGE - CES	109	300	38	300		
A	2020	450	02	5400	POSTAGE - HES	321	700	267	500		
A	2020	450	04	5400	POSTAGE - WHS	1,911	2,000	886	2,000		
A	2020	450	05	5400	POSTAGE - WMS	399	1,000	251.47	1,000		
						<u>1,756,067</u>	<u>1,774,840</u>	<u>1,788,868</u>	<u>1,830,448</u>	<u>55,608</u>	<u>3.1%</u>

Teaching – Regular School

Included are proposed expenditures for the general education program. This category includes salaries for regular education Teachers K-12 and Teacher Aides, including contractual increases. Funds are included for substitutes for teacher absences for contractually acceptable reasons as well as for professional development. Costs for homebound instruction are also included in this area. Staff may be reallocated and/or excessed to meet the demands and requirements of the New York State Education Department, subsequent State Aid reductions, or final enrollment numbers.

Equipment

This category includes funds for instructional equipment that exceeds \$500 per unit and has a useful life greater than one year. Each school's staff has identified equipment necessary for the instructional program.

Contractual Services and Supplies

Each school staff has identified necessary instruction supplies, including leases for photocopy machines and various classroom supplies. Also included in this area is funding for required homebound instruction.

Textbooks

Funds are included for new and replacement textbooks to meet course requirements. Required funds are included for students attending non-public schools.

BOCES

Included in this line is the allocated cost of the copier lease and maintenance for all four schools, and the Cultural Arts programs.

BUDGET CODE	DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A 2110 120 01 1100	SALARIES - GRADE K-6 CES	3,599,932	3,755,572	3,769,165	3,939,431		
A 2110 120 01 1110	LONGEVITY K-6 CES	84,895	84,895	99,361	106,752		
A 2110 120 01 1152	SALARY - LEADERSHIP K-6 CES	2,697	7,680	7,444	13,055		
A 2110 120 01 1200	SALARIES - TEACHING ASST K-6 CES	18,033	19,139	-	-		
A 2110 120 02 1100	SALARIES - GRADE K-6 HES	3,696,133	3,786,801	3,743,956	3,855,207		
A 2110 120 02 1110	LONGEVITY K-6 HES	98,127	98,127	94,310	93,152		
A 2110 120 02 1152	SALARY - LEADERSHIP K-6 HES	5,018	7,680	7,680	13,055		
A 2110 120 01 1200	SALARIES - TEACHING ASST K-6 HES	18,033	19,139	-	-		
A 2110 120 05 1100	SALARIES - GRADE K-6 WMS	1,097,022	1,170,827	1,143,058	1,096,160		
A 2110 120 05 1110	LONGEVITY K-6 WMS	32,246	32,246	37,546	26,725		
A 2110 130 04 1100	SALARIES - GRADE 7-12 WHS	4,867,070	4,969,329	4,984,093	5,203,319		
A 2110 130 04 1110	LONGEVITY 7-12 WHS	70,853	72,813	81,573	83,017		
A 2110 130 04 1152	SALARIES - LEADERSHIP 7-12 WHS	11,916	14,713	14,713	24,008		
A 2110 130 04 1100	SALARIES - GRADE 7-12 WMS	2,926,697	3,085,903	2,990,717	3,164,246		
A 2110 130 04 1110	LONGEVITY 7-12 WMS	48,620	48,620	43,921	45,273		
A 2110 130 04 1152	SALARIES - LEADERSHIP 7-12 WMS	11,916	14,713	14,713	24,008		
A 2110 140 01 1100	SUBSTITUTE SALARY - CES	85,868	85,000	85,000	85,000		
A 2110 140 02 1100	SUBSTITUTE SALARY - HES	123,036	85,000	125,000	85,000		
A 2110 140 04 1100	SUBSTITUTE SALARY - WHS	97,195	115,000	115,000	115,000		
A 2110 140 05 1100	SUBSTITUTE SALARY - WMS	145,740	100,000	125,000	100,000		
A 2110 160 01 1400	SALARY - AIDE CES	129,461	137,002	127,513	145,470		
A 2110 160 02 1400	SALARY - AIDE HES	313,292	254,546	296,555	291,386		
A 2110 160 04 1400	SALARY - AIDE WHS	83,798	83,910	97,213	150,754		
A 2110 160 05 1400	SALARY - AIDE WMS	29,132	43,116	27,582	90,278		
A 2110 160 01 1800	SUB-CALLER K-6 CES	3,150	3,213	3,213	3,277		
A 2110 160 02 1800	SUB-CALLER K-6 HES	3,150	3,213	2,450	3,277		
A 2110 160 04 1810	SUB-CALLER 7-12 WHS	3,150	3,213	3,213	3,277		
A 2110 160 05 1810	SUB-CALLER 7-12 WMS	3,150	3,213	3,213	3,277		

BUDGET CODE		DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A 2110 200 01 2000	EQUIPMENT - TEACHING CES	2,550	3,151	7,850	3,225			
A 2110 200 02 2000	EQUIPMENT - TEACHING HES	2,677	4,200	6,345	6,800			
A 2110 200 04 2000	EQUIPMENT - TEACHING WHS	3,955	2,730	2,859	6,275			
A 2110 200 05 2000	EQUIPMENT - TEACHING WMS	6,956	16,360	20,043	19,680			
A 2110 400 04 4000	CONTRACTUAL SERVICES - WHS	3,325	6,095	5,273	6,245			
A 2110 400 04 4001	TESTING - WHS	-	4,000	4,000	3,000			
A 2110 400 04 4002	ED ORGANIZATION MEMBERSHIP - WHS	329	2,934	918	3,074			
A 2110 400 05 4002	ED ORGANIZATION MEMBERSHIP - WMS	11,224	11,395	11,419	12,745			
A 2110 400 07 4120	HOMEBOUND INSTRUCTION	5,169	25,000	25,000	25,000			
A 2110 400 01 4570	EQUIPMENT REPAIR - CES	1,111	1,200	1,200.00	1,500			
A 2110 400 02 4570	EQUIPMENT REPAIR - HES	-	900	-	500			
A 2110 400 04 4570	EQUIPMENT REPAIR - WHS	-	2,800	-	2,800			
A 2110 400 05 4570	EQUIPMENT REPAIR - WMS	2,163	4,350	3,000	5,000			
A 2110 400 01 4700	CONFERENCES/TRAVEL - CES	207	2,500	-	3,000			
A 2110 400 04 4700	CONFERENCES/TRAVEL - WHS	-	1,350	-	1,350			
A 2110 400 05 4700	CONFERENCES/TRAVEL - WMS	-	6,000	-	6,000			
A 2110 400 07 4700	TRAVEL / MILEAGE - DW	-	4,000	2,640	4,000			
A 2110 400 01 4800	LEASE - COPIER CES	-	8,000	-	4,000			
A 2110 400 02 4800	LEASE - COPIER HES	-	9,000	-	5,000			
A 2110 400 04 4800	LEASE - COPIER WHS	-	8,000	-	4,000			
A 2110 400 05 4800	LEASE - COPIER WMS	-	5,000	-	3,000			

BUDGET CODE	DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A 2110 450 01 5000	MATERIALS & SUPPLIES - CES	31,926	8,200	8,162	11,850		
A 2110 450 02 5000	MATERIALS & SUPPLIES - HES	35,557	15,000	14,551	16,000		
A 2110 450 04 5000	MATERIALS & SUPPLIES - WHS	6,496	9,000	40,462	9,000		
A 2110 450 05 5000	MATERIALS & SUPPLIES - WMS	24,927	3,450	5,615	11,150		
A 2110 450 01 5105	MATERIALS & SUPPLIES - ART CES	2,652	2,500	2,408	3,000		
A 2110 450 02 5105	MATERIALS & SUPPLIES - ART HES	2,626	3,500	2,169	4,000		
A 2110 450 04 5105	MATERIALS & SUPPLIES - ART WHS	7,429	13,550	10,808	14,100		
A 2110 450 05 5105	MATERIALS & SUPPLIES - ART WMS	4,544	5,000	4,822	5,000		
A 2110 450 05 5110	MATERIALS & SUPPLIES - IND ARTS WMS	2,960	7,550	6,966	8,000		
A 2110 450 01 5115	MATERIALS & SUPPLIES - MUSIC CES	3,645	5,000	2,198	5,000		
A 2110 450 02 5115	MATERIALS & SUPPLIES - MUSIC HES	497	1,000	131	2,000		
A 2110 450 04 5115	MATERIALS & SUPPLIES - MUSIC WHS	1,623	2,800	1,074	2,900		
A 2110 450 05 5115	MATERIALS & SUPPLIES - MUSIC WMS	2,235	3,248	2,913	2,910		
A 2110 450 04 5120	MATERIALS & SUPPLIES - ENGLISH WHS	-	1,260	630.00	1,390		
A 2110 450 05 5120	MATERIALS & SUPPLIES - ENGLISH WMS	2,109	2,950	2,915	3,950		
A 2110 450 01 5125	MATERIALS & SUPPLIES - READING CES	6,285	6,397	6,216	5,290		
A 2110 450 05 5125	MATERIALS & SUPPLIES - READING WMS	623	400	315	400		
A 2110 450 02 5130	MATERIALS & SUPPLIES - MAGAZINES HES	3,372	4,025	3,358	4,750		
A 2110 450 04 5130	MATERIALS & SUPPLIES - MAGAZINES WHS	90	150	90	150		
A 2110 450 05 5130	MATERIALS & SUPPLIES - MAGAZINES WMS	621	1,063	1,027	1,563		
A 2110 450 01 5135	MATERIALS & SUPPLIES - ESL CES	684	3,222	479	1,925		
A 2110 450 04 5135	MATERIALS & SUPPLIES - ESL WHS	-	725	-	500		
A 2110 450 05 5135	MATERIALS & SUPPLIES - ESL WMS	247	300	222	200		
A 2110 450 01 5150	MATERIALS & SUPPLIES - MATH CES	1,405	7,600	3,739	6,950		
A 2110 450 02 5150	MATERIALS & SUPPLIES - MATH HES	1,159	1,300	960	1,500		
A 2110 450 04 5150	MATERIALS & SUPPLIES - MATH WHS	10,337	10,583	9,939	11,051		
A 2110 450 05 5150	MATERIALS & SUPPLIES - MATH WMS	3,995	5,670	6,430	4,184		

BUDGET CODE	DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A 2110 450 01 5155	MATERIALS & SUPPLIES - SCIENCE CES	2,193	3,555	1,566	7,605		
A 2110 450 02 5155	MATERIALS & SUPPLIES - SCIENCE HES	1,150	2,500	676	3,000		
A 2110 450 04 5155	MATERIALS & SUPPLIES - SCIENCE WHS	10,659	21,000	6,339	20,125		
A 2110 450 05 5155	MATERIALS & SUPPLIES - SCIENCE WMS	5,680	6,635	4,655	6,770		
A 2110 450 01 5160	MATERIALS & SUPPLIES - SS CES	-	200	31	200		
A 2110 450 04 5160	MATERIALS & SUPPLIES - SS WHS	485	600	443	650		
A 2110 450 05 5160	MATERIALS & SUPPLIES - SS WMS	1,132	3,628	1,163	6,200		
A 2110 450 01 5165	MATERIALS & SUPPLIES - PHYS ED CES	1,644	2,200	2,117	2,200		
A 2110 450 02 5165	MATERIALS & SUPPLIES - PHYS ED HES	761	1,000	610	1,000		
A 2110 450 04 5165	MATERIALS & SUPPLIES - PHYS ED WHS	2,182	3,900	3,739	3,900		
A 2110 450 05 5165	MATERIALS & SUPPLIES - PHYS ED WMS	2,109	5,500	2,193	5,500		
A 2110 450 04 5170	MATERIALS & SUPPLIES - HEALTH WHS	-	975	-	825		
A 2110 450 05 5170	MATERIALS & SUPPLIES - HEALTH WMS	299	350	157	300		
A 2110 450 05 5175	MATERIALS & SUPPLIES - FOREIGN LANG WMS	561	600	164	1,100		
A 2110 450 05 5180	MATERIALS & SUPPLIES - HOME ECON WMS	445	1,500	1,500	2,200		
A 2110 450 01 5200	MATERIALS & SUPPLIES - PAPER CES	7,547	9,900	6,570	10,500		
A 2110 450 02 5200	MATERIALS & SUPPLIES - PAPER HES	5,160	7,500	5,630	8,250		
A 2110 450 04 5200	MATERIALS & SUPPLIES - PAPER WHS	3,291	8,500	3,847	8,500		
A 2110 450 05 5200	MATERIALS & SUPPLIES - PAPER WMS	4,973	7,000	3,122	2,500		
A 2110 480 01 5300	TEXTBOOKS - CES	58,290	42,854	37,259	40,266		
A 2110 480 02 5300	TEXTBOOKS - HES	62,063	58,636	41,017	69,260		
A 2110 480 04 5300	TEXTBOOKS - WHS	21,877	25,657	15,417	44,710		
A 2110 480 05 5300	TEXTBOOKS - WMS	33,398	35,358	19,573	31,600		
A 2110 480 07 5300	TEXTBOOKS - PAROCHIAL	1,725	10,000	2,117	10,000		
A 2110 490 00 4000	BOCES SERVICES	135,645	164,512	143,544	151,200		
		18,170,308	18,783,090	18,575,793	19,466,672	683,581	3.6%

Special Education

Instructional programs for students with disabilities are mandated by Federal and State Education Law. Instructional and related services are provided to children with disabilities who are residents of the District. The Committee on Special Education is responsible for developing an Individual Educational Program (IEP) for children with disabilities between the ages of five and twenty-one years. The Committee on Pre-school Special Education is responsible for children 3 to 5 years of age. The positions of Director of Pupil Personnel, Supervisor of Elementary Special Education and clerical support are budgeted in this area. Teaching, Teacher Aide/Assistant and related service staff are determined based on offering programs to appropriately address student needs in the least restrictive environment.

Services may be provided in District schools, BOCES programs or approved public or private schools. In some instances, a provision must be made to offer summer programs for students. Case management services are provided by District psychologists and other specialists to ensure the provision of special education services to each classified child. An annual review is held for each student at which time an IEP is developed or modified for the new school year. The District continues to pursue its goal of having as many students as possible experience their educational program within the District.

Tuition and related services costs occur when the District contracts with schools or outside agencies to meet the requirements of some Individual Education Programs (IEP). BOCES and individual school tuition costs cover programs designed to meet the needs of students with disabilities who cannot be appropriately served within the district. A wide range of educational alternatives is offered for students with varying intellectual, emotional or physical disabilities.

The number of students requiring these specialized services varies each year based on the individual needs of each student.

BUDGET CODE		DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A 2250 150 01 1000		SALARIES - ADMINISTRATOR CES	122,024	120,932	125,083	124,453		
A 2250 150 01 1100		SALARIES - SPECIAL ED TEACHERS CES	1,165,495	1,218,859	1,231,658	1,388,624		
A 2250 150 02 1000		SALARIES - ADMINISTRATOR HES	122,024	120,932	125,083	124,453		
A 2250 150 02 1100		SALARIES - SPECIAL ED TEACHERS HES	1,136,804	1,405,870	1,331,192	1,508,493		
A 2250 150 04 1000		SALARIES - ADMINISTRATOR WHS	92,148	62,448	44,275	63,750		
A 2250 150 04 1100		SALARIES - SPECIAL ED TEACHERS WHS	1,213,544	1,351,997	1,283,149	1,441,175		
A 2250 150 04 1200		SALARIES - TEACHING ASSISTANT WHS	-	38,452	32,554	80,115		
A 2250 150 05 1000		SALARIES - ADMINISTRATOR WMS	92,148	62,448	44,275	63,750		
A 2250 150 05 1100		SALARIES - SPECIAL ED TEACHERS WMS	1,319,711	1,377,067	1,419,323	1,459,181		
A 2250 150 00 1140		SALARIES - EVALUATIONS / PROF SVCS	75,935	73,300	52,598	82,300		
A 2250 150 01 1200		SALARIES - TEACHING ASSISTANT CES	43,177	43,177	44,041	48,335		
A 2250 150 02 1200		SALARIES - TEACHING ASSISTANT HES	38,277	40,838	41,655	44,922		
A 2250 150 05 1200		SALARIES - TEACHING ASSISTANT WMS	43,177	43,177	44,041	-		
A 2250 150 02 4120		HOMEBOUND - SP ED HES	1,528	-	-	-		
A 2250 160 01 1400		SALARIES - SPECIAL ED AIDES CES	230,701	233,826	186,558	191,272		
A 2250 160 02 1400		SALARIES - SPECIAL ED AIDES HES	263,506	391,578	295,243	355,724		
A 2250 160 04 1400		SALARY - SPECIAL ED AIDES WHS	37,237	79,768	13,489	103,228		
A 2250 160 05 1400		SALARY - SPECIAL ED AIDES WMS	234,888	271,920	231,379	221,400		
A 2250 160 01 1500		SALARIES - CLERICAL CES	13,698	13,972	10,650	14,735		
A 2250 160 02 1500		SALARIES - CLERICAL HES	13,698	13,972	10,275	14,735		
A 2250 160 04 1500		SALARIES - CLERICAL WHS	13,698	13,972	25,288	14,735		
A 2250 160 05 1500		SALARIES - CLERICAL WMS	13,698	13,972	10,275	14,735		

BUDGET CODE					DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A	2250	200	07	2000	EQUIPMENT - CSE	610	3,000	675	3,600		
A	2250	400	07	4000	CONTRACTUAL EXPENSE	180,354	224,250	84,200	162,000		
A	2250	400	07	4120	HOMEBOUND - INSTRUCTION	7,622	50,000	30,000	50,000		
A	2250	400	07	4150	PRIVATE OCC THERAPY	143,000	150,000	147,673	150,000		
A	2250	400	07	4160	PRIVATE PHYSICAL THERAPY	79,334	108,000	107,160	90,000		
A	2250	400	07	4700	CONFERENCES & TRAVEL	7,304	24,638	7,645	29,638		
A	2250	400	07	4800	COPIER EXPENSE	1,932	6,000	3,000	3,000		
A	2250	450	07	5000	MATERIALS & SUPPLIES - DW	2,049	13,000	2,104	13,000		
A	2250	450	07	5140	MATERIALS & SUPPLIES - DW RESOURCE RM	13,277	5,000	961	5,000		
A	2250	450	07	5145	MATERIALS & SUPPLIES - DW SPEECH	6,411	4,000	1,008	5,100		
A	2250	450	07	5150	MATERIALS & SUPPLIES - DW CLASSROOM	2,581	5,000	693	5,000		
A	2250	450	07	5155	MATERIALS & SUPPLIES - DW TESTING	9,038	10,000	4,481	10,000		
A	2250	450	07	5400	POSTAGE	3,259	6,500	6,500	6,000		
A	2250	471	07	0000	TUITION - PUBLIC SCHOOLS	556,099	529,181	294,554	281,762		
A	2250	472	07	0000	TUITION - OTHER	565,255	600,071	737,938	1,071,631		
A	2250	490	07	4000	BOCES SERVICES	135,845	103,488	134,679	40,000		
A	2250	490	07	4001	BOCES SERVICES - TUITION	381,691	863,576	318,900	631,226		
						<u>8,382,775</u>	<u>9,698,180</u>	<u>8,484,256</u>	<u>9,917,068</u>	<u>218,888</u>	<u>2.3%</u>

Occupational Education

Funds are budgeted for students who attend the Occupational Education Program at Southern Westchester BOCES. There has been a continued interest among high school students to participate in this occupational training. This budget also includes support of students who are attending the Putnam-Northern Westchester BOCES ELL/GED program.

BUDGET CODE	DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A 2280 490 00 4000	BOCES SERVICES - OCCUPATIONAL ED	361,683	463,575	518,243	535,746	72,171	15.6%

Contractual Services – Special Schools

This area represents the Drivers' Education program at the High School. The District collects revenue to offset this expenditure.

BUDGET CODE	DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A 2330 400 04 4000	CONTRACTUAL SERVICES-SPECIAL SCHOOLS	-	45,000	45,000	45,000	-	0.0%

School Library and Audiovisual

Salaries of librarians, library assistants and library aides are included in this code, as well as expenditures for library books, equipment, media purchases and other contractual expenses and supplies. Costs for AV expenses are also included in this area.

BUDGET CODE	DESCRIPTION	ACTUAL	ADOPTED	ESTIMATED	PROPOSED	\$	%
		20/21	BUDGET 21/22	ACTUAL 21/22	BUDGET 22/23		
A 2610 150 01 1100	SALARIES - CES	-	-	22,460	32,358		
A 2610 150 02 1100	SALARIES - HES	-	-	22,460	32,358		
A 2610 150 04 1100	SALARIES - WHS	53,839	55,866	55,866	57,953		
A 2610 150 05 1100	SALARIES - WMS	53,839	55,866	55,866	57,953		
A 2610 160 01 1400	SALARIES - LIBRARY AIDE CES	30,640	31,381	29,926	30,592		
A 2610 160 04 1400	SALARIES - LIBRARY AIDE WHS	33,187	33,988	34,853	35,242		
A 2610 160 05 1400	SALARIES - LIBRARY AIDE WMS	33,540	33,988	34,204	35,242		
A 2610 200 04 2000	EQUIPMENT - WMS/WHs	1,679	2,000	1,990	1,000		
A 2610 400 01 4000	CONTRACTUAL EXPENSE - CES	617	770	708	880		
A 2610 400 04 4000	CONTRACTUAL EXPENSE - WMS & WHS	-	175	-	350		
A 2610 450 01 5000	MATERIALS & SUPPLIES - CES	292	300	158	300		
A 2610 450 04 5000	MATERIALS & SUPPLIES - WMS & WHS	204	1,500	9,756	3,000		
A 2610 450 04 5130	PERIODICALS - WMS & WHS	-	250	1,176	-		
A 2610 460 02 5000	LIBRARY AV MATERIALS - HES	2,999	6,000	113	6,000		
A 2610 460 04 5000	LIBRARY AV MATERIALS - WMS & WHS	699	788	720	1,149		
A 2610 460 01 5300	BOOKS - CES	2,989	3,200	3,184	3,500		
A 2610 460 04 5300	BOOKS - WMS & WHS	12,012	6,500	9,317	13,000		
A 2610 490 07 4000	BOCES SERVICES	36,596	37,757	41,315	46,839		
		263,132	270,328	324,071	357,712	87,385	32.3%

Computer Assisted Instruction

The District's goal for the integrated use of instructional and administrative technology is guided by a 3-year plan. A group of teachers, parents, students and administrators meet monthly as the District Technology Committee. Funds proposed provide students with continued access to 21st Century instructional resources, technical support and builds upon increasing skills for students to meet the challenges of a technologically competitive global society.

The budget includes a commitment to provide technical support and professional development for classroom teachers to expand the utilization of computers throughout the District. In 2019-2020, the District Transitioned to a full-time Director of Technology and Data to replace the services previously provided through the Lower Hudson Regional Information Center (LHRIC). A portion of the Technology Department is funded through this area of the budget with the balance included in the Central Data Processing area.

BOCES services include a portion of the salaries for technical support personnel. BOCES provides the major support for the instructional network. BOCES expenditures are eligible for BOCES aid. The District uses Installment Purchase Agreements (IPA) through BOCES to fund upgrades to technology equipment. Approximately \$70,000 is budgeted here for the first year of a five-year IPA for technology infrastructure upgrades, Smart Board replacements, laptops, mobile devices and carts, and various other network infrastructure.

This budget includes the cost of network supplies, software, and some equipment as well.

BUDGET CODE		DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A 2630 150 07 1000		TECHNOLOGY DIRECTOR	57,240	57,528	45,223	66,000		
A 2630 160 04 1400		COMPUTER AIDE CES	24,126	24,609	25,289	25,929		
A 2630 160 04 1400		COMPUTER AIDE HES	24,126	24,609	25,289	25,929		
A 2630 160 04 1400		COMPUTER AIDE WHS	25,203	34,810	27,563	36,115		
A 2630 160 04 1400		COMPUTER AIDE WMS	25,399	26,490	27,100	27,795		
A 2630 220 07 2000		COMPUTER HARDWARE	33,411	50,000	51,549	50,000		
A 2630 400 07 4000		CONTRACTUAL EXPENSE - PRINTERS	2,550	19,500	7,500	19,500		
A 2630 450 07 5000		MATERIALS & SUPPLIES	97,675	10,000	12,825	10,000		
A 2630 461 07 5000		COMPUTER SOFTWARE - DW	26,828	92,370	24,441	55,524		
A 2630 490 07 4000		BOCES SERVICES	904,102	817,603	1,075,714	780,964		
			<u>1,220,660</u>	<u>1,157,517</u>	<u>1,322,491</u>	<u>1,097,754</u>	<u>(59,764)</u>	<u>-5.2%</u>

Guidance – Regular Day

This category includes provision for seven full-time counselors, with one serving as Guidance Curriculum Leader. This category also includes one full-time clerical position.

BUDGET CODE	DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A 2810 150 01 1100	SALARIES - GUIDANCE CES	67,678	68,999	70,412	114,490		
A 2810 150 02 1100	SALARIES - GUIDANCE HES	67,678	68,999	70,194	28,623		
A 2810 150 04 1100	SALARIES - GUIDANCE WHS	478,705	493,338	425,189	440,657		
A 2810 150 05 1100	SALARIES - GUIDANCE WMS	272,991	278,275	278,452	286,226		
A 2810 150 04 1150	SALARIES - GUIDANCE OTHER	3,810	2,000	471	2,000		
A 2810 150 04 1120	SALARIES - SUMMER WHS	12,979	17,500	11,033	17,500		
A 2810 150 05 1120	SALARIES - SUMMER WMS	12,656	14,000	10,172	14,000		
A 2810 150 04 1152	SALARIES - LEADERSHIP	5,958	6,077	6,076	8,800		
A 2810 160 04 1500	SALARIES - GUIDANCE CLERICAL WHS	53,067	55,175	56,275	57,679		
A 2810 400 04 4003	PROGRAMS AND SERVICES	850	1,200	840	1,225		
A 2810 450 04 5000	MATERIALS/SUPPLIES - WHS	556	1,915	679	1,915		
A 2810 450 05 5000	MATERIALS/SUPPLIES - WMS	188	-	-	-		
A 2810 450 04 5400	POSTAGE	1,000	500	262	300		
		978,115	1,007,978	930,055	973,415	(34,563)	-3.4%

Health

Salaries include school nurses and the cost of services provided by the doctor. This budget reflects a total of 5.0 FTE for nurses District-wide, as well as additional support for student needs afterschool at the Westlake campus. The District is also required to pay for health services for Mt. Pleasant resident students who attend private and parochial schools (Health Services - Other Schools).

BUDGET CODE	DESCRIPTION	ACTUAL	ADOPTED	ESTIMATED	PROPOSED	\$	%
		20/21	BUDGET 21/22	ACTUAL 21/22	BUDGET 22/23		
A 2815 160 01 1100	SALARIES - HEALTH SERVICE RN CES	95,271	98,035	100,308	103,397		
A 2815 160 02 1100	SALARIES - HEALTH SERVICE RN HES	85,140	88,448	88,920	93,022		
A 2815 160 04 1100	SALARIES - HEALTH SERVICE RN WHS	119,103	121,429	124,758	129,085		
A 2815 160 05 1100	SALARIES - HEALTH SERVICE RN WMS	109,836	114,915	117,265	124,017		
A 2815 160 01 1150	SALARIES - NURSE HOURLY CES	78	500	94	500		
A 2815 160 02 1150	SALARIES - NURSE HOURLY HES	1,500	3,610	1,654	3,520		
A 2815 160 04 1150	SALARIES - NURSE HOURLY WHS	10,598	8,250	7,258	8,250		
A 2815 160 05 1150	SALARIES - NURSE HOURLY WMS	2,576	6,500	5,070	6,500		
A 2815 400 07 4000	CONTRACTUAL SERVICES	30,957	70,000	58,200	61,548		
A 2815 400 07 4001	HEALTH SERVICE - OTHER SCHOOLS	115,760	125,000	102,792	125,000		
A 2815 450 01 5000	MATERIALS & SUPPLIES - CES	1,139	1,100	845	1,100		
A 2815 450 02 5000	MATERIALS & SUPPLIES - HES	1,105	1,100	938	1,100		
A 2815 450 04 5000	MATERIALS & SUPPLIES - WHS	2,042	1,400	1,215	1,400		
A 2815 450 05 5000	MATERIALS & SUPPLIES - WMS	917	1,100	795	1,100		
A 2815 450 07 5000	MATERIALS & SUPPLIES - DW	11,841	10,100	2,118	8,900		
		587,864	651,486	612,228	668,440	16,953	2.6%

Psychological Services

Salaries for this program include one at each school location. Funds allocated to this function provide supplies for the psychologists.

Social Work Services

Salaries include provisions for the support of one social worker at the High School and Middle School.

BUDGET CODE	DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A 2820 150 01 1100	SALARIES - CES	126,301	130,750	130,750	135,244		
A 2820 150 02 1100	SALARIES - HES	94,248	98,056	78,445	139,516		
A 2820 150 04 1100	SALARIES - WHS	141,957	144,796	144,796	147,609		
A 2820 150 05 1100	SALARIES - WMS	142,653	145,441	145,507	148,335		
		<u>505,159</u>	<u>519,043</u>	<u>499,498</u>	<u>570,704</u>	<u>51,661</u>	<u>10.0%</u>
A 2825 150 05 1100	SALARIES	138,605	141,312	142,355	144,206	2,894	
		<u>138,605</u>	<u>141,312</u>	<u>142,355</u>	<u>144,206</u>	<u>2,894</u>	<u>2.0%</u>

Co-Curricular Activities

There are a significant number of clubs and organizations operating in the Mt. Pleasant Central School District providing for a wide range of student interests. These include language clubs, several honor societies, several artistic and performing groups, drama programs, school newspapers, yearbooks and Student Council.

The co-curricular code includes stipends for advisors for student activities at Westlake High School and Westlake Middle School. It also includes stipends for chaperones at school events.

BUDGET CODE	DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A 2850 150 07 1100	SALARIES - CO CURRICULAR ACTIVITIES	4,023	7,523	4,103	7,685		
A 2850 150 01 1100	SALARIES - CO CURRICULAR ACTIVITIES CES	-	8,056	9,771	9,965		
A 2850 150 04 1100	SALARIES - CO CURRICULAR ACTIVITIES WHS	93,290	119,110	107,159	119,600		
A 2850 150 05 1100	SALARIES - CO CURRICULAR ACTIVITIES WMS	28,324	39,500	35,807	45,000		
A 2850 150 01 1900	CHAPERONES - CES	-	1,725	2,088	1,725		
A 2850 150 04 1900	CHAPERONES - WHS	3,264	16,300	15,077	16,300		
A 2850 150 05 1900	CHAPERONES - WMS	2,113	8,248	5,180	8,360		
A 2850 400 04 4000	CONTRACTUAL SERVICES - CO CURR WHS	2,418	5,700	4,235	5,700		
A 2850 400 05 4000	CONTRACTUAL SERVICES - CO CURR WMS	225	1,675	-	1,675		
		133,657	207,837	183,420	216,010	8,173	3.9%

Interscholastic Athletics

This section includes the salary for the Athletic Director, clerical support and an Athletic Trainer. The Interscholastic program consists of 52 teams for boys and girls at the Varsity, Junior Varsity and Modified levels.

The coaching salary code represents stipends for interscholastic sports coaches and sports coordination. Funding is also included for event chaperones.

Uniforms, equipment, tournaments, awards and supplies for teams are included in this category.

The BOCES code includes costs for Section 1 participation and game officials.

BUDGET CODE	DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A 2855 150 01 1000	SALARIES - ATHLETIC DIRECTOR CES	44,503	44,412	45,014	44,933		
A 2855 150 02 1000	SALARIES - ATHLETIC DIRECTOR HES	44,503	44,412	45,014	44,933		
A 2855 150 04 1000	SALARIES - ATHLETIC DIRECTOR WHS	44,503	44,412	45,014	44,933		
A 2855 150 05 1000	SALARIES - ATHLETIC DIRECTOR WMS	44,503	44,412	45,014	44,933		
A 2855 150 04 1900	CHAPERONES - ATHLETIC WHS	46,306	35,700	45,000	35,700		
A 2855 150 05 1900	CHAPERONES - ATHLETIC WMS	4,080	7,140	10,000	7,140		
A 2855 150 04 1950	SALARIES - COACHES WHS	259,852	355,863	306,522	337,440		
A 2855 150 05 1950	SALARIES - COACHES WMS	26,058	70,000	88,333	70,000		
A 2855 160 04 1500	SALARIES - CLERICAL - WHS	101,992	109,208	110,820	113,299		
A 2855 160 07 1630	SALARIES - CUSTODIAL OT	8,064	-	5,000	-		
A 2855 200 07 2000	EQUIPMENT	-	20,653	15,193	15,500		
A 2855 400 07 4000	CONTRACTUAL EXPENSE	27,149	52,785	53,855	95,345		
A 2855 400 07 4001	SECURITY	31,500	11,500	11,500	15,500		
A 2855 400 07 4002	ATHLETIC MEDICAL EXP	5,823	6,800	6,000	6,800		
A 2855 400 07 4003	UNIFORM RECONDITIONING	15,325	17,800	17,500	18,200		
A 2855 400 07 4004	GAME ENTRY FEES	550	12,000	5,554	12,000		
A 2855 400 07 4005	LEAGUE DUES	2,927	6,500	2,502	6,650		
A 2855 400 07 4700	CONFERENCES & TRAVEL	200	5,000	5,091	5,000		
A 2855 450 07 5000	MATERIALS & SUPPLIES	48,848	75,500	78,838	75,500		
A 2855 450 07 5001	MATERIALS & SUPPLIES - AD OFFICE	1,228	1,800	1,800	1,800		
A 2855 450 07 5185	AWARDS	5,712	8,000	7,350	8,200		
A 2855 490 07 4000	BOCES SERVICES	59,905	85,436	93,664	115,061		
		823,532	1,059,334	1,044,577	1,118,866	59,532	5.6%

Transportation

Funds are provided in this budget for K-12 in-District transportation. Also included are the costs for Athletic trips and school-approved field trips.

Additionally, the District is required to provide transportation for:

- Students who attend a special education program or a BOCES occupational education program outside of the school district.
- Students who attend a parochial or private school who meet the District and State regulations for transportation.

A percentage of the Director of Business Administration's salary is shown in this functional area for time devoted as transportation coordinator. This entitles the District to receive State Aid for a portion of this salary. The clerical salary is for the support of the transportation function. The contractual codes include approximately \$2,250,000 for the fifth year of a 5-year contract with an outside transportation provider for home-to-school and field trip transportation. The District also participates in a cooperative transportation agreement with the Valhalla UFSD and the Pleasantville UFSD to provide transportation to students attending out-of-district schools. Approximately \$500,000 is budgeted for transportation costs associated with the first year of a five-year contract with a contract provider as part of the cooperative agreement. These codes include all mandated monitor costs as well as fuel costs.

The BOCES code represents the cost of management of the cooperative transportation agreement for out-of-district students as well as the cost of fuel for the cooperative transportation agreement with Valhalla and Pleasantville.

BUDGET CODE		DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A 5510	160 07 1000	SALARIES	47,500	48,450	52,282	53,200		
A 5510	160 07 1400	SALARIES	53,780	-	-	42,000		
A 5510	160 07 1500	SALARIES	25,599	27,004	25,142	25,402		
A 5510	400 07 4000	CONTRACTUAL SERVICES	3,100	8,000	4,700	16,000		
A 5510	400 07 4800	COPIER EXPENSE	-	1,000	-	1,000		
A 5510	450 07 5400	POSTAGE	-	500	532	500		
			<u>129,979</u>	<u>84,954</u>	<u>82,656</u>	<u>138,102</u>	<u>53,149</u>	<u>62.6%</u>
A 5540	400 01 4003	TRANSPORTATION - FIELD TRIPS CES	-	8,500	240	8,500		
A 5540	400 02 4003	TRANSPORTATION - FIELD TRIPS HES	707	1,200	-	1,200		
A 5540	400 04 4003	TRANSPORTATION - FIELD TRIPS WHS	707	13,500	3,494	13,500		
A 5540	400 05 4003	TRANSPORTATION - FIELD TRIPS WMS	177	22,920	7,108	25,000		
A 5540	400 07 4000	CONTRACT BUSES - IN DISTRICT	1,364,749	1,525,000	1,507,184	1,550,000		
A 5540	400 07 4001	CONTRACT BUSES - OUT OF DISTRICT	1,085,760	1,245,000	943,409	1,200,000		
A 5540	400 07 4004	TRANSPORTATION - ATHLETIC TRIPS	95,686	195,000	188,500	221,200		
A 5581	490 07 4000	BOCES SERVICES	18,025	26,000	26,000	20,000		
			<u>2,565,810</u>	<u>3,037,120</u>	<u>2,675,934</u>	<u>3,039,400</u>	<u>2,280</u>	<u>0.1%</u>

UNDISTRIBUTED EMPLOYEE BENEFITS

Employee Retirement System (ERS)

The program is financed by a District contribution to a six-tier system. The District's contribution for 2022-2023 is estimated at 11.0%.

Teachers' Retirement System (TRS)

This expenditure is paid to the New York State Teachers' Retirement System for pension benefits upon teacher retirement. The District's contribution for 2022-2023 is estimated to be 10.29% of reportable salaries.

Social Security

For the calendar year 2022, the social security tax rate remains at 7.65%. The maximum wage subject to the Social Security tax increased to \$147,000. As part of the Social Security rate, the District pays 1.45% on all salaries for the Medicare Tax and is not subject to the salary cap.

Worker's Compensation

Worker's Compensation covers the partial salaries of employees who may be injured on the job. The District participates in the Southern Westchester Schools Cooperative Self Insurance Plan. The premium is determined by experience rating and the number of employees.

Employee Benefit Fund

The District pays into various benefit funds of all bargaining units including administrators, teachers, clerical and custodial employees.

Unemployment Insurance

School districts pay directly when unemployment benefits are paid to a qualified individual. Mt. Pleasant Central School District pays the New York State Department of Labor directly for all benefits paid to former employees up to the state maximum. The District maintains a reserve fund to cover the costs of unemployment claims. The proposed budget does not include any funding for unemployment claims as the district will rely solely on the reserve fund to cover these expenses.

Health Insurance/Medicare Reimbursement

Health insurance costs include premiums for health insurance for the District’s staff as well as retirees. Medicare reimbursements are paid to retirees as required by the collective bargaining agreements. The District participates in a State-wide health consortium with other school districts in order to maintain benefits levels for staff and retirees while containing annual cost increases to the District. This budget reflects an increase in health insurance premiums of 1.5% for active employees. The total cost represented is net of employee and retiree contractual contributions toward health coverage.

Health Insurance Buy-out

This category represents a payment in lieu of health benefits for bargaining units with this option.

Section 125 Plan

This contracted plan allows employees to receive benefits on a pretax basis.

BUDGET CODE	DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A 9010 800 07 0000	NYS EMPLOYEE RETIREMENT SYSTEM	640,497	740,000	672,690	625,000		
A 9020 800 07 0000	NYS TEACHERS RETIREMENT SYSTEM	2,532,487	2,775,000	2,728,545	3,041,820		
A 9030 800 07 0000	SOCIAL SECURITY	2,351,640	2,488,229	2,488,000	2,600,000		
A 9040 800 07 0000	WORKMEN'S COMPENSATION	177,299	191,000	191,000	180,000		
A 9050 800 07 0000	UNEMPLOYMENT INSURANCE	42,518	-	-	-		
A 9060 800 07 8000	HEALTH INSURANCE	6,258,853	6,724,000	6,502,480	6,858,202		
A 9060 800 07 8010	HEALTH INSURANCE BUY OUT	211,453	255,000	228,930	240,000		
A 9060 800 07 8020	MEDICARE B REIMBURSEMENT	519,228	560,000	540,000	656,000		
A 9070 800 07 0000	EMPLOYEE BENEFIT FUND	493,763	500,000	499,497	520,000		
A 9089 800 07 8510	SECTION 125 PLAN ADM. FEE	7,141	12,300	7,281	12,100		
A 9089 800 07 8520	RETIREMENT INCENTIVE/OTHER BENEFITS	45,060	243,000	94,000	235,000		
		13,279,939	14,488,529	13,952,423	14,968,122	479,593	3.3%

Debt Service

This category represents the District’s long-term financing of capital improvement projects and renovations.

Funds are included for the payment of principal and interest of the capital improvement bonds previously issued by the District. The proposed budget also includes funds in support of anticipated costs for the final financing of the capital improvements approved by the voters in 2016.

Funds are also included to repay the debt used to refund real property taxes as the result of tax certiorari proceedings.

BUDGET CODE	DESCRIPTION	ACTUAL 20/21	ADOPTED BUDGET 21/22	ESTIMATED ACTUAL 21/22	PROPOSED BUDGET 22/23	\$ CHANGE	% CHANGE
A 9711 600 00 0000	PRINCIPAL - SCHOOL CONSTRUCTION	3,940,000	3,410,000	3,560,000	4,325,000		
A 9711 700 00 0000	INTEREST - SCHOOL CONSTRUCTION	597,063	943,863	774,543	773,063		
A 9714 600 00 0000	PRINCIPAL - TAX CERT BONDS	580,000	600,000	600,000	620,000		
A 9714 700 00 0000	INTEREST - TAX CERT BONDS	103,338	89,778	89,778	74,582		
		<u>5,220,400</u>	<u>5,043,641</u>	<u>5,024,321</u>	<u>5,792,645</u>	<u>749,004</u>	<u>14.9%</u>

INTERFUND TRANSFERS

Capital fund

Funds have been appropriated for capital improvement projects and upgrading facilities. The District has conducted its Building Condition Survey as required by the NYS Education Department in 2015 which details many items that need renovation or upgrade District-wide, along with a cost estimate for each item. The capital bond referendum which was passed by voters in 2016 addressed much of the existing building needs. The Board of Education will continue to follow a revised Five-Year Facilities Plan for renovations and improvements. As such, included in the Transfer to Capital Fund budget is funding for Phase I of a theater upgrade project at Westlake High School and additional funding for the District Maintenance/Storage Building (if necessary), which was approved by the voters as part of the 2020-2021 budget.

Special Aid Fund

Funds for the summer school program for students identified by the Committee on Special Education are allocated in this fund.

BUDGET CODE	DESCRIPTION	ACTUAL	ADOPTED	ESTIMATED	PROPOSED	\$	%
		20/21	BUDGET 21/22	ACTUAL 21/22	BUDGET 22/23		
A 9901 900 00 0000	TRANSFER TO SPECIAL AID FUND	60,227	125,000	60,000	125,000		
A 9901 930 00 0000	TRANSFER TO SCHOOL LUNCH FUND	7,817	-	-	-		
A 9950 900 00 0000	TRANSFER TO CAPITAL FUND	1,600,000	1,800,000	1,800,000	1,600,000		
		<u>1,668,044</u>	<u>1,925,000</u>	<u>1,860,000</u>	<u>1,725,000</u>	<u>(200,000)</u>	<u>-10.4%</u>

THREE PART BUDGET INFORMATION

	2022-2023 BUDGET				2021-2022 BUDGET			
	Budget	Administrative	Program	Capital	Budget	Administrative	Program	Capital
Board of Education	82,626	82,626	-	-	83,520	83,520	-	-
District Clerk	89,092	89,092	-	-	86,907	86,907	-	-
District Meeting	38,967	38,967	-	-	44,890	44,890	-	-
Central Administration	446,027	446,027	-	-	424,665	424,665	-	-
Business Administration	491,987	491,987	-	-	450,450	450,450	-	-
Auditing	65,200	65,200	-	-	65,200	65,200	-	-
Treasurer	103,478	103,478	-	-	101,768	101,768	-	-
Legal	214,682	107,341	107,341	-	212,886	106,443	106,443	-
Personnel	150,110	150,110	-	-	152,803	152,803	-	-
Public Information	137,191	137,191	-	-	89,797	89,797	-	-
Operations of Plant	2,694,596	-	-	2,694,596	2,569,133	140,080	-	2,429,053
Maintenance of Plant	834,455	-	-	834,455	749,444	-	-	749,444
Special Items	1,198,591	1,073,591	-	125,000	1,124,882	999,882	-	125,000
Total General Support	6,547,002	2,785,610	107,341	3,654,051	6,156,344	2,746,405	106,443	3,303,497
Curriculum Development	665,649	665,649	-	-	645,891	645,891	-	-
Supervision	1,830,448	1,830,448	-	-	1,774,840	1,774,840	-	-
Instruction	19,466,672	-	19,466,672	-	18,783,090	-	18,783,090	-
Special Education	9,917,068	376,405	9,540,663	-	9,698,180	366,760	9,331,420	-
Occupational Educations	535,746	-	535,746	-	463,575	-	463,575	-
Library and Audio Visual	402,712	-	402,712	-	315,328	-	315,328	-
Computer Asst Instruction	1,097,754	66,000	1,031,754	-	1,157,517	57,528	1,099,989	-
Guidance	973,415	-	973,415	-	1,007,978	-	1,007,978	-
Health Services	668,440	-	668,440	-	651,486	-	651,486	-
Psychology/Social Work	714,910	-	714,910	-	660,355	-	660,355	-
CoCurricular Activities	216,010	-	216,010	-	207,837	-	207,837	-
Interscholastic Athletics	1,118,866	179,731	939,135	-	1,059,334	177,649	881,685	-
Total Instruction	37,607,690	3,118,233	34,489,457	-	36,425,412	3,022,668	33,402,744	-
Transportation	138,102	53,200	84,902	-	84,954	48,450	36,504	-
Contract Transportation	3,039,400	-	3,039,400	-	3,037,120	-	3,037,120	-
Total Transportation	3,177,502	53,200	3,124,302	-	3,122,074	48,450	3,073,624	-
Employee Benefits	14,968,122	1,781,207	12,615,133	571,782	14,488,529	1,621,266	12,376,102	491,161
Debt Service	5,792,645	-	-	5,792,645	5,043,641	-	-	5,043,641
Transfers	1,725,000	-	125,000	1,600,000	1,925,000	-	125,000	1,800,000
Total Undistributed	22,485,767	1,781,207	12,740,133	7,964,427	21,457,170	1,621,266	12,501,102	7,334,802
Total Budget	69,817,961	7,738,250	50,461,233	11,618,478	67,161,000	7,438,789	49,083,912	10,638,299

Administrative Cap Calculation

Administrative Component	7,738,250	7,438,789
Administrative and Program Components	58,199,483	56,522,701
Administrative Cap for Contingency	13.3%	13.2%

2022-23 Property Tax Report Card

660801 - Mt. Pleasant Central School District		
Contact Person: Margaret Modugno, Director of Business	Budgeted	Proposed Budget
Telephone Number: 914-769-5500	2021-22	2022-23
	(A)	(B)
Total Budgeted Amount, not Including Separate Propositions	67,161,000	69,817,961
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	58,287,140	59,523,683
B. Tax Levy to Support Library Debt, if Applicable	0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0
E. Total Proposed School Year Tax Levy (A + B + C - D)	58,287,140	59,523,683
F. Permissible Exclusions to the School Tax Levy Limit	5,496,673	5,629,909
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	52,916,915	53,893,774
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	52,790,467	53,893,774
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	126,448	0
Public School Enrollment	1,908	1,883
Consumer Price Index		4.70%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2022-23, include any carryover from 2021-22 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2021-22 (D)	Estimated 2022-23 (E)
Adjusted Restricted Fund Balance	11,077,906	12,295,506
Assigned Appropriated Fund Balance	1,327,912	1,000,000
Adjusted Unrestricted Fund Balance	2,586,469	2,792,718
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.85%	4.00%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23 School Year
Capital		To pay the cost of any object or purpose for which bonds may be issued.			
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation	Reserve for Workers' Compensation	To pay for Workers Compensation and benefits.	170,175	170,600	This reserve will be used to offset any budget increases due to unanticipated workers' compensation expenditures should they arise.
Unemployment Insurance	Reserve for Unemployment	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	316,207	316,998	The unemployment reserve will be the primary source of funds to cover the cost of unemployment claims imposed upon the district. The 2022-2023 budget does not include funding for this purpose.
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari	Reserve for Tax Certiorari	To establish a reserve fund for tax certiorari settlements	7,301,988	7,697,788	The tax certiorari reserve will be the primary source of funds to cover the cost of tax certiorari refunds. The 2022-2023 budget does not include funding for this purpose.
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR – Employee Benefit Accrued Liability	Employee Benefit Accrued Liability Reserve (EBALR)	For the payment of accrued 'employee benefits' due to employees upon termination of service.	438,246	429,092	This reserve will be used to fund the cost of payments due to employees at the time of separation of service from the District for unused sick time and/or vacation time in accordance with the respective contracts.
Retirement Contribution	Retirement Contribution Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	557,281	1,858,674	This reserve will be used to offset the increase in District contributions to the NYSLRS retirement system in future years.
Other Reserve	Teachers' Retirement System Reserve	To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS).	1,262,199	1,822,354	This reserve will be used to offset the increase in District contributions to the NYSTRS retirement system in future school years.

Administrative Compensation Information

Salary

Superintendent of Schools	275,000
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Benefits

TRS	28,298
Health Insurance	22,510
FICA/Medicare	13,102
Life, Vision & Dental Coverage	3,200
Non-Elective 403B Contribution	10,000
Cell Phone Allowance	600
	<hr/>
	77,709

Other Supervisory and Administrative Employees Receiving \$150,000 or more in Salary Only:

Building Principal	207,862
Director of Business Administration	190,000
Director of Curriculum and Instruction	188,700
Building Principal	184,913
Building Principal	180,701
Building Principal	179,852
Director of Athletics and Health	176,423
Director of Pupil Personnel Services	175,000
Assistant Principal	168,592
Director of Technology and Data	165,000
Director of Facilities	165,000
Assistant Principal	158,765
Supervisor Elementary Special Educ:	158,407
Assistant Principal	157,336

GLOSSARY

ADJUSTED BUDGET

The adjusted budget of expenditures includes accepted gifts, transfers, and prior year carryover encumbrances.

APPROPRIATION

An appropriation is the legal authorization granted by the Board of Education, for the School District to make expenditures and incur obligations for one fiscal year.

BANS

Bond Anticipation Notes are issued and sold in anticipation of a serial bond. BANS are renewable for up to five years.

BOCES

BOCES is the Board of Cooperative Educational Services. It is a regional public education collaborative which functions in New York State as an extension of the State Education Department. BOCES provides services which a single district could not ordinarily provide by itself.

BUDGET DEVELOPMENT CALENDAR

This is the schedule of steps to be taken by District staff and the School Board in creating a budget for the next fiscal year. This document identifies target dates for receiving proposals from principals and coordinators, making executive decisions, holding meetings to discuss proposed budgets, publishing the proposed budget, and the final School Board adoption.

BUDGETING

Budgeting is a tool for planning the expenditures of resources allocated to a location and/or program for the anticipated year.

BUDGET PROCEDURES

These procedures provide a consistent means of submitting requests for financial allocations and comparing competing needs.

COMPONENT BUDGET – THREE PART BUDGET PRESENTATION

The budget must be broken down into three components: Program, Administrative and Capital.

Program: The program component of the budget must include the salaries and benefits of teachers and any school administrators and supervisors who spend the majority of their time performing teaching duties, and all transportation operating expenses.

Capital: The capital component must include: all transportation capital, debt service and lease expenditures, costs resulting from judgments in tax certiorari proceedings and all facilities costs of the district.

Administrative: The administrative component must include office and central administrative expenses, traveling expenses, salaries and benefits for all certified school administrators and supervisors who spend a majority of their time performing administrative or supervisory duties. Also included must be expenditures associated with the operation of the school board, the office of the superintendent, general administration, the school business office, any consulting costs not directly related to direct services and programs, and all other administrative activities.

EXPENDITURE

The budget shows the District's plan of spending for the coming fiscal year.

EXTERNAL AUDIT REPORT

This annual document is published at the end of each fiscal year. It sets forth actual expenditures and revenues.

FISCAL YEAR

This is the 12-month period beginning July 1 and ending June 30; it is used as the basic period covered by the annual budget.

FULL-TIME EQUIVALENT (FTE)

The unit used to count personnel assigned to a function is called a full-time equivalent. A full-time teacher is counted as 1.0 FTE. A part-time teacher, for example, who teaches half the day is counted as 0.5 FTE.

FUNCTIONAL BUDGET

This format uses the line item to group proposed expenditures according to activities or services performed. The major functional categories are Administrative, Instruction, Pupil Personnel Services, Pupil Transportation Services, Health Services, Operation and Maintenance of Plant, etc. Within each function, there are additional line items for the various expenditures.

FUND

This fiscal accounting includes a self-balancing set of accounts which record cash and other resources together with related liabilities.

GAAP

Generally Accepted Accounting Principles are uniform minimum standards and guidelines for financial accounting and reporting.

GENERAL FUND BUDGET

The principal fund of a school district includes all operations not required to be recorded in separate funds, such as school lunch, etc.

PROPOSED BUDGET

The budget proposed to the School Board by the Superintendent is based on a process of administrative planning. It is the Superintendent's educational and operational program expressed in dollars and cents.

REVENUES

These are the dollars the District receives from various sources. Revenues plus the beginning balance comprise the money available to pay expenditures. Revenue is primarily comprised of property tax, State aid and miscellaneous income.

SERIAL BOND

This long-term bond covers the costs of capital projects.

SYSTEM OF ACCOUNTS

This is a statement of what is included in each category of the District budget and other financial documents. It is a “dictionary” defining how the District classifies its funds, revenue source headings, function headings and object headings.

TAX LEVY

The total dollar amount to be raised by property taxes to support the educational program.

TAX RATE

The tax rate results from the tax levy divided by the total taxable assessed value of the District, usually stated as dollars per thousand of assessed value.

Exemption Impact Report

Assessment Year: 2021

County: WESTCHESTER
SWIS Code: 5534

School Value Report (553401)

Municipality: MT. PLEASANT
Total Assessed Val: 46,187,697
Uniform Percentage: 1.31

Equalized Total Assessed Value = 3,525,778,396

Exempt Code	Description	Statutory Authority	# of Exempts	Total Equalized Value of EX's	% of Value Exempted
12100	NY STATE	RPTL 404(1)	28	42,038,167	1.19
13100	CTY OWNED	RPTL 406(1)	6	19,847,328	0.56
13500	TWN WITHIN	RPTL 406(1)	97	14,933,206	0.42
13650	VILLAG OWN	RPTL 406(1)	4	5,927,480	0.17
13800	SCHOOL DIS	RPTL 408	3	88,763,358	2.52
13870	SPEC DIST	RPTL 410	14	7,890,839	0.22
18020	IND DEVEL	RPTL 412-a & Gen Muny L 874	3	446,564	0.01
19950	MUNI RAIL	RPTL 456	7	15,108,778	0.43
25110	RELG PROP	RPTL 420-a	14	65,190,839	1.85
25120	EDUCATION	RPTL 420-a	9	28,485,343	0.81
25130	CHARITIES	RPTL 420-a	3	81,152,671	2.30
25230	N/P IMPROV	RPTL 420-a	5	8,156,488	0.23
26100	VET ORGAN	RPTL 452	1	858,778	0.02
27350	CEMETARIES	RPTL 446	6	14,156,488	0.40
30300	SOLAR ENRG	RPTL 487	1	499,999	0.01
41120	WAR VET	RPTL 458-a	162	1,941,526	0.06
41124	WAR VET	RPTL 458-a	23	275,648	0.01
41130	COMBAT VET	RPTL 458-a	92	1,839,999	0.05
41134	COMBAT VET	RPTL 458-a	21	419,999	0.01
41140	DISABL VET	RPTL 458-a	23	828,091	0.02
41144	DISABL VET	RPTL 458-a	9	341,679	0.01
41800	AGED-ALL	RPTL 467	67	18,028,854	0.51
41804	AGED- S	RPTL 467	3	859,999	0.02
41930	Disabled ALL	RPTL 459-c	4	693,358	0.02
47100	TELECOMM CELNG		8	2,157,328	0.06
47700	FALLOUT	RPTL 479	1	38,167	0.00
	Total Exemptions (No System EX's)		614	420,880,974	11.94
	Total Exemptions (with System EX's)		614	420,880,974	11.94

Values have been equalized using the Uniform Percentage of Value.

The Exempt amounts do not take in to consideration payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Exemption Impact Report

Assessment Year: 2021

County: Westchester
 SWIS Code: 553800

School Value Report (553401)

Municipality: NORTH CASTLE
 Total Assessed Val: 2,461,364
 Uniform Percentage: 2.24

Equalized Total Assessed Value = 109,882,321

Exempt Code	Description	Statutory Authority	# of Exempts	Total EX Asmnt	Total Equalized Value of EX	% of Value Exempted
12100	NY STATE	RPTL 404(1)	1	839,600	37,482,142	34.11
13850	BOCES	RPTL 408	1	7,300	325,892	0.30
25230	NPC M/M IM	RPTL 420-a	1	206,162	9,203,660	8.38
Total Exemptions (No System EX's)			3	2,461,364	47,011,694	42.78
Total Exemptions (with System EX's)			3	2,461,364	47,011,694	42.78

Values have been equalized using the Uniform Percentage of Value.
 The Exempt amounts do not take in to consideration payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

MT PLEASANT CSD - NEW YORK STATE REPORT CARD [2020 - 21]

The New York State Report Card is an important part of the Board of Regents' effort to create educational equity and raise learning standards for all students. Knowledge gained from the report card on a school's or district's strengths and weaknesses can be used to improve instruction and services to students. The report card provides information to the public on school/district staff, students, and measures of school and district performance as required by the Every Student Succeeds Act (ESSA). Fundamentally, ESSA is about creating a set of interlocking strategies to promote educational equity by providing support to districts and schools as they work to ensure that every student succeeds. New York State is committed to ensuring that all students succeed and thrive in school no matter who they are, where they live, where they go to school, or where they come from.

Due to COVID-19 and changes to New York State testing, accountability, and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year. For informational purposes, accountability graduation rates and chronic absenteeism data are reported. August 2020, January 2021, and some June 2021 Regents examinations were canceled. For more information, please see the NYSED Waiver Memorandum and NYS Board of Regents Announcement.

2021-22 ACCOUNTABILITY STATUS

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

GOOD STANDING

SECTION 1003 SCHOOL IMPROVEMENT FUNDS (2020-21)

The link below provides a list of all Local Education Agencies and public schools that received section 1003 school improvement funds, including the amount of funds each school received and the types of strategies implemented in each school with such funds.

Section 1003 School Improvement Funds Data (58.87 kilobytes)

For information on the use of Title I School Improvement funds, see:

- 2020-21 Title I SIG 1003 Basic Planning
- 2020-21 Title I School Improvement Grant 1003 Targeted Support Grant
- 2020-21 Title I School Improvement Grant 1003 ENHANCED Comprehensive Support and Improvement (CSI) Support Grant
- 2020-23 NYSIP-PLC Phase III
- SIG Cohort 6 and 7 Schools Funded with SIGA in 2020-21

ELEMENTARY/MIDDLE STATUSES BY SUBGROUP

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

Subgroup	Status
All Students	Good Standing
Asian or Native Hawaiian/Other Pacific Islander	Good Standing
Hispanic or Latino	Good Standing
Multiracial	Good Standing
White	Good Standing
English Language Learners	Good Standing
Students with Disabilities	Good Standing
Economically Disadvantaged	Good Standing

SECONDARY STATUSES BY SUBGROUP

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

Subgroup	Status
All Students	Good Standing
Asian or Native Hawaiian/Other Pacific Islander	Good Standing
Hispanic or Latino	Good Standing
White	Good Standing
Students with Disabilities	Good Standing
Economically Disadvantaged	Good Standing

SECONDARY GRADUATION RATE

Accountability graduation rate data are provided for informational purposes only in 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Cohort	Number In Cohort	Number Graduated	Grad Rate
All Students	4-Year	140	136	97.1%
	5-Year	116	109	94%
	6-Year	158	152	96.2%
American Indian or Alaska Native	4-Year	1	—	—
	5-Year	0	—	—
	6-Year	0	—	—
Asian or Native Hawaiian/Other Pacific Islander	4-Year	5	—	—
	5-Year	10	—	—
	6-Year	16	—	—
Black or African American	4-Year	0	—	—
	5-Year	3	—	—
	6-Year	5	—	—
Hispanic or Latino	4-Year	28	—	—
	5-Year	28	—	—
	6-Year	30*	28	93.3%
Multiracial	4-Year	1	—	—
	5-Year	0	—	—
	6-Year	1	—	—
White	4-Year	123	121	98.4%
	5-Year	96	92	95.8%
	6-Year	136	132	97.1%
English Language Learners	4-Year	6	—	—
	5-Year	7	—	—
	6-Year	1	—	—
Students with Disabilities	4-Year	42*	36	85.7%
	5-Year	51*	43	84.3%
	6-Year	30	26	86.7%
Economically Disadvantaged	4-Year	24	—	—
	5-Year	17	—	—
	6-Year	19	—	—

*Not enough students were in this subgroup in the current reporting year, so data for the current and the previous reporting year were combined.

NATIONAL ASSESSMENT OF EDUCATION PROGRESS (NAEP) RESULTS (2018–19)

National Assessment of Education Progress (NAEP) are reported for statewide (New York State) and national results only. District- and school-level results are not reported for NAEP.

NEW YORK STATE NAEP GRADE 4

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	34%	31%	26%	8%	24%	40%	29%	8%
Students with Disabilities	73%	18%	7%	1%	61%	30%	7%	2%
American Indian or Alaska Native	*	*	*	*	*	*	*	*
Asian	21%	27%	34%	17%	8%	23%	43%	26%
Native Hawaiian/Other Pacific Islander	*	*	*	*	*	*	*	*
Black or African American	53%	31%	14%	2%	43%	40%	16%	1%
Hispanic or Latino	45%	32%	19%	4%	33%	45%	19%	2%
White	24%	32%	33%	11%	14%	39%	38%	9%
Multiracial	24%	23%	35%	18%	15%	42%	31%	12%
English Language Learners	78%	17%	4%	*	51%	40%	8%	1%
Economically Disadvantaged	49%	31%	17%	3%	33%	43%	21%	3%

NEW YORK STATE NAEP GRADE 8

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	30%	38%	28%	4%	34%	32%	22%	11%
Students with Disabilities	58%	31%	10%	1%	72%	22%	5%	2%
American Indian or Alaska Native	*	*	*	*	*	*	*	*
Asian	21%	33%	36%	10%	15%	25%	29%	31%
Native Hawaiian/Other Pacific Islander	*	*	*	*	*	*	*	*
Black or African American	43%	38%	17%	1%	55%	30%	12%	3%
Hispanic or Latino	41%	38%	19%	2%	49%	35%	14%	3%
White	20%	39%	35%	6%	23%	33%	29%	15%
Multiracial	*	*	*	*	*	*	*	*
English Language Learners	83%	16%	1%	*	88%	10%	2%	*
Economically Disadvantaged	40%	38%	20%	2%	47%	32%	16%	5%

*There are not sufficient data for this subgroup.

NEW YORK STATE NAEP PARTICIPATION RATES

	Grade 4 Participation Rate		Grade 8 Participation Rate	
	READING	MATH	READING	MATH
All Students	89%	89%	84%	85%
Students with Disabilities	87%	87%	92%	95%
English Language Learners	89%	90%	88%	90%

NATIONAL NAEP GRADE 4

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	35%	31%	26%	9%	20%	40%	32%	9%
Students with Disabilities	70%	18%	9%	2%	51%	33%	14%	3%
American Indian or Alaska Native	50%	30%	17%	3%	32%	43%	22%	4%
Asian	18%	25%	35%	22%	7%	23%	41%	29%
Native Hawaiian/Other Pacific Islander	45%	31%	20%	4%	30%	40%	24%	5%
Black or African American	53%	30%	15%	3%	35%	45%	18%	2%
Hispanic or Latino	46%	31%	19%	4%	27%	45%	24%	3%
White	24%	31%	32%	12%	12%	36%	40%	12%
Multiracial	28%	32%	29%	11%	17%	40%	34%	10%
English Language Learners	65%	25%	8%	1%	41%	43%	15%	1%
Economically Disadvantaged	48%	31%	18%	3%	29%	45%	23%	3%

NATIONAL NAEP GRADE 8

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	28%	39%	29%	4%	32%	35%	23%	10%
Students with Disabilities	64%	27%	8%	1%	68%	23%	7%	2%
American Indian or Alaska Native	40%	41%	19%	1%	48%	37%	13%	3%
Asian	13%	30%	43%	13%	12%	24%	31%	33%
Native Hawaiian/Other Pacific Islander	38%	38%	23%	2%	47%	34%	15%	4%
Black or African American	47%	39%	14%	1%	54%	33%	11%	2%
Hispanic or Latino	38%	40%	20%	1%	43%	37%	16%	3%
White	19%	39%	36%	5%	21%	36%	30%	13%
Multiracial	24%	40%	31%	5%	28%	36%	25%	11%
English Language Learners	73%	24%	3%	*	73%	22%	4%	1%
Economically Disadvantaged	40%	40%	18%	1%	46%	36%	15%	3%

*There are not sufficient data for this subgroup.

NATIONAL NAEP PARTICIPATION RATES

	Grade 4 Participation Rate		Grade 8 Participation Rate	
	READING	MATH	READING	MATH
All Students	93%	93%	91%	92%
Students with Disabilities	89%	90%	90%	92%
English Language Learners	94%	95%	92%	93%

TOTAL COHORT GRADUATION RATE (2020-21)

Graduation Rate data are for students who first entered grade 9, four years prior to this reporting year. Graduates are as of August following the close of the reporting year. Click on High School Graduation Rate Data report to see district and state comparisons and to filter on gender, ethnicity, and other student subgroups or by 5- and 6-year graduation rates.

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	149	144	97%	1	1%	139	93%	4	3%	0	0%	3	2%	0	0%	2	1%
Female	76	71	93%	1	1%	69	91%	1	1%	0	0%	3	4%	0	0%	2	3%
Male	73	73	100%	0	0%	70	96%	3	4%	0	0%	0	0%	0	0%	0	0%
American Indian or Alaska Native	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Asian or Native Hawaiian/Other Pacific Islander	7	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Black or African American	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Hispanic or Latino	24	20	83%	0	0%	19	79%	1	4%	0	0%	2	8%	0	0%	2	8%
White	116	115	99%	1	1%	111	96%	3	3%	0	0%	1	1%	0	0%	0	0%
Multiracial	2	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education Students	124	119	96%	1	1%	118	95%	0	0%	0	0%	3	2%	0	0%	2	2%
Students with Disabilities	25	25	100%	0	0%	21	84%	4	16%	0	0%	0	0%	0	0%	0	0%
English Language Learner	1	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Non-English Language Learner	148	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Economically Disadvantaged	20	17	85%	0	0%	17	85%	0	0%	0	0%	1	5%	0	0%	2	10%
Not Economically Disadvantaged	129	127	98%	1	1%	122	95%	4	3%	0	0%	2	2%	0	0%	0	0%
Migrant	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Migrant	149	144	97%	1	1%	139	93%	4	3%	0	0%	3	2%	0	0%	2	1%
Parent in Armed Forces	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Parent Not in Armed Forces	149	144	97%	1	1%	139	93%	4	3%	0	0%	3	2%	0	0%	2	1%
Homeless	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Homeless	149	144	97%	1	1%	139	93%	4	3%	0	0%	3	2%	0	0%	2	1%
In Foster Care	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not in Foster Care	149	144	97%	1	1%	139	93%	4	3%	0	0%	3	2%	0	0%	2	1%

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MT PLEASANT CSD

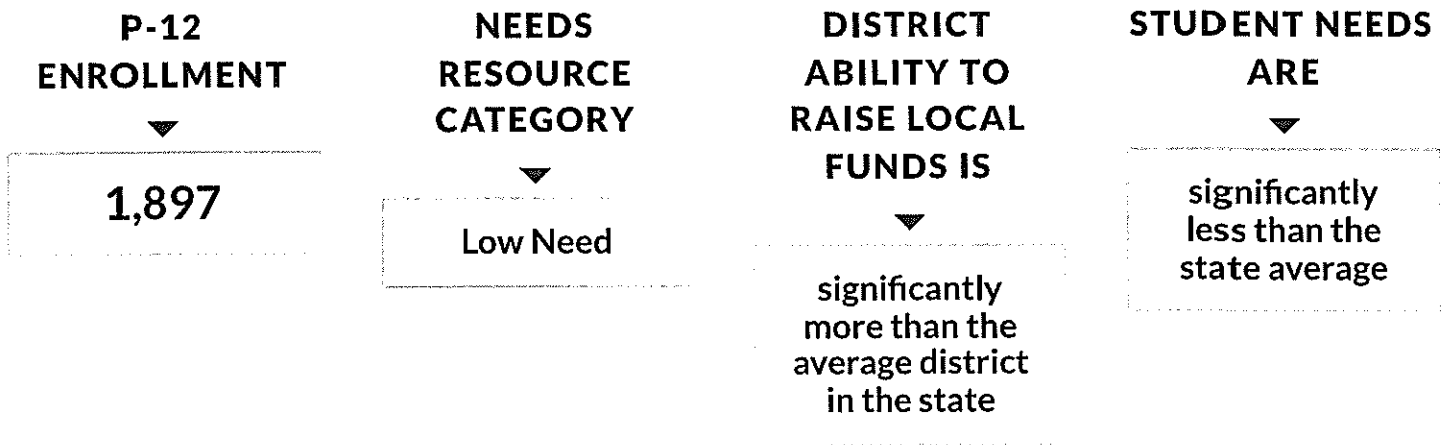
2020-21 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

Economic and Student Characteristics



Student Demographics

Enrollment	MT PLEASANT CSD
All Students	1,897
Economically Disadvantaged	12%
Students with Disabilities	18%
English Language Learners	3%

» Race/Ethnicity

Staffing Profile	MT PLEASANT CSD
Student-to-Teacher Ratio	11
Teachers with Fewer than 4 years of Experience %	5%
Teachers with 4-20 Years of Experience %	50%
Teachers with 21+ Years of Experience %	4.5%

Comparison: How do per pupil expenditures compare?

THIS SCHOOL ▼	DISTRICT OR DISTRICT OF LOCATION ▼	COUNTY AVERAGE ▼	STATEWIDE AVERAGE ▼
N/A	\$28,044.03	\$26,194.71	\$23,470.91

Report View One: How Much is Being Spent on Instruction and Administration?

For traditional school districts, school level data (entries A through D) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the particular charter school only. Entries E through H reflect central expenditures.

Total spending (entry I) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View One Per Pupil Expenditure Categories	MT PLEASANT CSD
» A. Instruction (A1 + A2 + A3 + A4)	\$17,219.62
» B. Administration (B1 + B2 + B3)	\$1,865.49
» C. All Other Spending (C1 + C2 + C3)	\$1,634.84

Report View One Per Pupil Expenditure Categories	MT PLEASANT CSD
D. Total School Level (A + B + C)	\$20,719.95
» E. Central Instruction (E1 + E2 + E3 + E4)	\$357.50
» F. Central Administration (F1 + F2 + F3)	\$2,372.12
» G. All Other Central Spending (G1 + G2 + G3)	\$4,594.45
H. Total Central Costs	\$7,324.08
I. Total Spending (D + H)	\$28,044.03

Report View Two: How are the Local/State and Federal Funds Spent?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal/other revenue source.

For traditional school districts, school level data (entries J and K) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the charter school. Entries L and M reflect central expenditures.

Total spending (entry N) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View Two Per Pupil Expenditure Categories	MT PLEASANT CSD
J. Total School Level Local/State Spending	\$20,370.97
» K. Total School Level Federal Spending	\$348.98
L. Total Central Level Local/State Spending	\$7,204.26
M. Total Central Level Federal Spending	\$119.82
N. Total Spending (J + K + L + M)	\$28,044.03

Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures P-12 enrollment is used for pupil services, community schools programs, and BOCES services. Enrollments for the program areas are used for special education, ELL services, and prekindergarten.

Entries O through T represent school level expenditures. For charter schools, data represents per pupil expenditures in each of category in the selected school. For traditional school districts, data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central expenditures.

»	Program Detail Areas
	Program areas are included within the above School Level Expenditures (Row D) and Central Costs (Row H)

Exclusions: What Other Spending is not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Excluded Expenditures	MT PLEASANT CSD
1. Transportation	\$2,758,351.00
2. Charter School Tuition	\$0.00
3. Other Tuition	\$1,229,216.00
4. Debt Service	\$5,220,401.00
5. Other	\$11,199,217.00
Percent Excluded from Total	28%
Total Expenditures	\$73,606,708.97

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